

Catalogue of the Federal Tobacco Stamps of Canada

by
Christopher D. Ryan

Second Edition for One-Sided Printing
ISBN 978-0-9869471-4-8

Published by Christopher D. Ryan
Toronto, January 2021

IMPORTANT NOTE

Set “Page Scaling” to “None” for printing on 8½ by 11-inch, letter-size paper.

Copyright Notice

Copyright © 2013, 2021 by Christopher D. Ryan.

Permission is hereby given for the electronic storage and the reproduction on paper of this work without alterations by individuals for personal use only, and not for sale.

Permission is also given for the use of the catalogue numbers, letters or symbols in magazines, periodicals, price-lists, advertising matter and auction sales, provided that they are referenced using the surname of the author. Brief excerpts may be used for the reviewing of this publication in magazines and other periodicals.

The illustrations of the watermarks are Copyright © 1976 by the British North America Philatelic Society Limited, and used herein with its permission.

– Table of Contents –

● Dedications & Acknowledgments	3	● Manufactured Tobacco – Small Strips (RQ)	
● Notes & Comments	4	– Series ‘C’ –	58
● Illustrations of Watermarks	6	– Series ‘C’ – with Excise Tax –	58
● Manufactured Tobacco – Large Stamps (RM)		– Series of 1955 –	59
– Series of 1864 –	7	– Circa 1960/61 –	59
– Series of 1867 –	8	– Mid to Late 1960s –	59
– Series of 1868 –	9	– Circa 1969/70 –	59
– Series of 1869 –	10	– Series of 1971 –	59
– Series of 1871 –	12	● Reworked Tobacco (RW)	
– Series of 1874 –	12	– Series of 1880 –	60
– Series of 1880 –	14	– Series of 1881 –	61
– Series of 1881 –	15	● Cigars (RG)	
– Series of 1883 – Coupon Stamps –	16	– Series of 1864 –	62
– Series of 1883 – Cavendish –	17	– Series of 1867 –	63
– Series of 1890 – Coupon Stamps –	18	– Series of 1868 & 1869 –	64
– Series of 1897 – Coupon Stamps –	18	– Series of 1870 –	65
– Series of 1915 – Coupon Stamps –	19	– Series of 1874 & 1880 –	66
– Series ‘A’ – Coupon Stamps –	19	– Series of 1881 –	67
– Series ‘C’ – Coupon Stamps –	19	– Series of 1883 – Overprints –	68
– Series ‘C’ – Plug Tobacco Stamps –	20	– Series of 1883 – Regular Issue –	69
– Series ‘C’ – with 1942 Excise Tax –	20	– Series of 1885 & 1887 –	70
– Series ‘C’ – with 1943 Excise Tax –	21	– Series of 1897 –	71
● Manufactured Tobacco – Small Stamps (RN)		– Series of 1915 –	72
– Series of 1886, 1887 & 1889 –	22	– Series of 1922, 1924 & ‘A’ –	73
– Series ‘A’ –	22	– Series ‘C’ –	74
– Series ‘C’ –	22	– Series of 1960 –	75
– Series ‘C’ – 1939 & 1940 Ovpts. –	23	– Series of 1965, 1970 & 1971 –	75
– Series ‘C’ – with 1942 Excise Tax –	24	● Cigarettes (RC)	
– Series ‘C’ – with 1943 Excise Tax –	26	– Series of 1880 & 1881 –	76
– Series ‘C’ – 1951 & 1952 Ovpts. –	27	– Series of 1883 & 1886 –	77
– Series ‘C’ – New Design –	27	– Series of 1889 & 1897 –	78
– Series of 1971 –	27	– Series of 1915 –	79
● Manufactured Tobacco – Strip Stamps (RP)		– Series of 1919, 1923, 1924 & ‘A’ –	80
– Series of 1880 –	28	– Series ‘A’ – with Excise Tax –	81
– Series of 1881 – Stock Codes –	31	– Series ‘C’ –	82
– 1883 Ovpts on Series 1880/1881 –	33	– Series ‘C’ – 1939 & 1940 Ovpts –	83
– Series of 1883 –	34	– Series ‘C’ – with 1942 Excise Tax –	84
– Series of 1897 –	36	– Series ‘C’ – with 1943 Excise Tax –	88
– Series of 1915 –	38	– Stamps from 1960s –	91
– Series of 1915 – 1942 Excise Tax –	38	● Snuff (RS)	
– Series of 1917 –	39	– Series of 1883 & 1885 –	92
– Series ‘A’ –	39	– Series of 1897 & 1915 –	93
– Series ‘A’ – 1943 Excise Tax –	39	– Series ‘C’ –	94
– Series ‘B’ –	39	● Fine Cut Chewing (RF)	95
– Series ‘B’ – 1933 & 1939 Ovpts –	40	● Canada Twist (RT)	
– Series ‘C’ –	40	– Series of 1880 –	96
– Series ‘C’ – 1939 & 1940 Ovpts. –	41	– Series of 1881 –	97
– Series ‘C’ – with 1942 Excise Tax –	43	– Series of 1883 – Overprints –	99
– Series ‘C’ – with 1943 Excise Tax –	47	– Series of 1883 – Regular Issue –	99
– Series of 1942 – Original Arms –	55	– Series of 1897, 1915 & ‘C’ –	100
– Series of 1942 – New Arms 1957 –	56	● Canadian Raw Leaf (RL)	101
– Series of 1948 –	57	● Imported Raw Leaf (RA)	103
– Series of 1971 –	57	● Bonded Removal Permit (RR)	104
		● Early Stamps Likely Used as Seals (RX)	105
		● Removal Marks, Red-Prices & Printed Cancels	106
		● Conversion Table: Brandom to Ryan Numbers	107
		● References	114

DEDICATIONS

To **John Harper**, for his life-long dedication to the study and preservation of Canadian tobacco stamps. It is his collection that forms the primary basis of this catalogue.

To **Laurie van Dam** (1949-2007), for her great love of the tobacco stamps.

To **Lee W. Brandom** (1916?-1985), for his tobacco stamp catalogues of 1971 and 1976. And to the cataloguers that came before him: **Roger De Land French** (1885-1956) and **Raymond Albert Odell** (1887-1950). Their publications are the direct antecedents of this catalogue.

To the members of the **Canadian Revenue Society** (1938-1954), whose extraordinary efforts rescued the many overprints of that era from oblivion.

To **Fabien René Édouard Campeau** (1844-1916), philatelist, pre-eminent numismatist and Chief Accountant of the Inland Revenue Department, who enabled the release to fiscal philatelists of early tobacco stamps.

ACKNOWLEDGMENTS

The collection of **John Harper** was the source of most of the stamps that were used as illustrations. John also contributed valuable information concerning the stamps.

Fritz Angst provided valuable suggestions, data and several images.

Erling van Dam also made useful suggestions and supplied data on the stamps.

The **British North America Philatelic Society Limited** gave permission for the reproduction of images from Brandom's *Catalog of Tobacco Tax Paid Stamps of Canada and Newfoundland*.

Earle Covert provided images of stamps.

Gordon Brooks provided the spark that set the original project in motion.



Notes and Comments

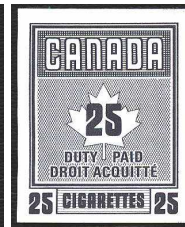
STAMPS LISTED: The vast majority of stamps listed in this catalogue are known to the Author. In some cases, a stamp has not been seen, but is listed in the Brandom catalogue of 1976. In the latter situations, a dagger (†) is placed beside their listing here to mark the item as “reported, but not seen by the Author”.

PRE-1867 STAMPS: The stamps of the pre-Confederation Province of Canada are included since they are the antecedents of the federal issues and their use continued post-Confederation.

“DUTY PAID” LABELS: The privately-produced labels of 1974-2011 are not listed. During that period, tobacco manufacturers and importers were required to supply their own labels for their duty-paid goods. Revenue Departmental regulations specified the text and general form of the labels, but the designs were entirely at the discretion of the manufacturer or importer. Large Canadian manufacturers, who comprised the Tobacco Council lobby-group, used common designs for their duty-paid labels.



Above & Right: Examples of
Private Duty-Paid Labels used 1974-2011
by Importers and Manufacturers



Modern Federal Excise
Stamp for Use in Manitoba

MODERN STAMPS: The excise stamps of 2011 through 2019 are not included. They will be added to a subsequent edition, or included with the Cannabis stamps in a separate publication.

VALUE/SCARCITY OF STAMPS: The Author declines to be a determiner of retail prices, and is a reluctant assessor of scarcity. Consideration is being given to a separate publication in which a scarcity rating, ranging from “Plentiful” to “Scarce”, is assigned to the stamps. This rating would be based on the detailed records of **John Harper**, personal observations, and consultations with other collectors. The use of a separate publication will facilitate updates arising from new information such as the discovery of a horde.

RED STAMPS: The “red” warehouse stamps of 1868-1883 exist in a wide variety of hues, many of which are distinctly yellow-red, commonly known as orange. The official Revenue Department term for the colour of these stamps was “red.” This practice is followed here.

ALPHA-NUMERIC CANCELS: The smaller stamps were frequently cancelled by printed alpha-numeric codes. These cancels are beyond the scope of this catalogue. See page 106.

WATERMARKED PAPER: For many of the early issues, watermarked paper (“wmk”) was the norm, and the absence of a watermark (“unwmk”) the exception. For other issues, the reverse is true. In the listing, the exceptions are assigned a suffix letter. However, in yet still other instances both types of paper can be had in relatively equal measure and arcane methods were used to assign the suffix. The watermarks are illustrated on page six. **The several orientations of the watermarks** are dealt with in articles published in *Canadian Revenue Newsletter*. See reference on page 115.

USED VERSUS UNUSED CONDITION: Large quantities of remainders exist for many stamps from Series 1864 through Series 1897, excluding the black stamps of Series 1883 through 1897. As such, used stamps from this period, even if creased, thinned, torn, soiled, scuffed, varnished, punctured and/or missing pieces, may command a premium over their pristine, unused counterparts.

A number of the black stamps of Series 1883 through 1897 fell out of used and became obsolete, but were never formally remaindered. Thus, they and stamps from Series 1915 onwards are normally found in used condition, with unused stamps ranging in status from uncommon to rare, to completely unknown. Such unused stamps should command a premium.

For the most part, Canadian tobacco stamps were not issued with adhesive. Stamps issued with adhesive include those of Series 1864 and 1867, as well as the perforated varieties of the small cigarette stamps. The concept of “mint-never-hinged” is generally ignored.

ABSENCE OF SERIAL NUMBERS: Readers are cautioned that the mere absence of a serial number on what would otherwise be a numbered tobacco stamp does not automatically make that stamp a “proof.” There were a great many unfinished stamps (unnumbered, with or without perforations or roulettes) released as remainders into the philatelic market in years past. **The items marked with the suffix “n” in the catalogue are unfinished stamps with perforations or roulettes; they are not proofs.** Separate catalogue numbers are assigned for stamps used for duty purposes both with and without serial numbers.

IMPERFORATE STAMPS: Due to the large number of remainders, and cases of obvious trimming, imperforate stamps are listed only where they were used in that state for duty purposes. Imperforate, serially unnumbered remainders, that are not the product of trimming, should be treated as unfinished stamps and designated by the suffix “u”. Such stamps are listed here only if that is the only form in which they have been seen.

PROOFS & SPECIMENS: True proofs can be recognised by various other features such as the presence of a die number, the size and type of paper used (e.g., thin India paper or thick card), the mount, and the extreme sharpness of the impression.

Proofs can be divided into two general categories: Production and Archival. Production proofs were created during the design and manufacture of the stamps, culminating in a submission for approval. Archival proofs were made post production for record-keeping and other purposes. Production proofs are scarce. Archival proofs have been available to various degrees since the release of bank note company archives in the 1990s.

Specimen marks include “**SPECIMEN**,” “**CANCELLED**,” “*Sample*” and “*Registered*.” There is great concern regarding the ease with which the reputed specimen forms of “**CANCELLED**” can be faked. A study of such items is in progress, and it appears thus far that many reputed specimens, if legitimate, should be regarded as “favour-cancelled.” Please also note that various forms of “**CANCELLED**” were also simply used to cancel used stamps.

Stamps known only as proofs are not included in this catalogue. Some stamps are known only in the form of specimens. In such cases, an “**S**” suffix is used in the listing.

AMERICAN BANK NOTE COMPANY (ABN) SERIES 1897 SERIAL NUMBERS: The numerals in the serial numbers used by ABN, Ottawa on its Series 1897 stamps are of two basic styles – narrow and rounded, or wide and squared – with the occasional outlier. A serial number on a stamp can consist entirely of one style of numeral, or of a combination of the two. In addition, the technology used to number the stamps could result in adjacent stamps having different combinations of the two styles, with or without an outlier present. These patterns carried over to some extent into subsequent Series of stamps. As a result, no attempt is made in the listings to differentiate between the styles of numerals.

SUBSEQUENT ABN SERIAL NUMBERS: During the period of 1908-1935, the ABN, Ottawa (renamed 1923 as Canadian Bank Note Co.) used, in chronological sequence, red, blue-violet, and blue serial numbers. The “blue” serial numbers are quite distinctly blue (dull blue, sky blue, etc., see Series “A” cigar stamps), while the “blue-violet” numbers come in a variety of hues of deep blue-violet. Dated-coded stamps indicate that the switch from blue-violet to true blue occurred by early 1926.

A side-by-side comparison under a magnifying glass in good light of an apparently deep blue serial number in Series 1915 with a true blue serial number from Series “A” cigar stamps will show that the former is actually a hue of deep blue-violet. When found adjacent to either a strongly violet cancel or certain other dark colours, as is commonly the case, a blue-violet serial number can easily **be perceived** as deep blue. (In addition, the blue-violet serial numbers are prone to fading, ultimately to a grey colour.)

BRITISH AMERICAN BANK NOTE COMPANY (BABN) LITHOGRAPHIC PRINTS: Starting with the Series of 1883, all stamps produced under contract through 1897 by BABN in Montréal and Ottawa were to have been recess/intaglio/steel-plate printed. However, lithographic printings also exist for many of these items. These officially irregular litho-prints are singled out in the listing by the suffix “**L**”. This suffix is also used for earlier issues in which both lithographic and recess/intaglio/steel-plate prints exist.

ILLUSTRATIONS OF THE SIX WATERMARKS FOUND ON EARLY TOBACCO STAMPS



EXCISE

① “EXCISE” only, with multiple impressions per pane, letters are 2.2 cm tall. (Since it is a drawing, the image is not an exact representation.)



EXCISE
1867

② Stacked “crown/EXCISE/1867”, multiple impressions, letters in “EXCISE” are 2.2 cm tall (Overall dimensions vary. Image is not an exact representation.)



EXCISE



1868

③ & ④ Linear “crown/EXCISE/beaver/1867” or “1868”, multiple 47.5 x 4.6 cm impressions per pane.

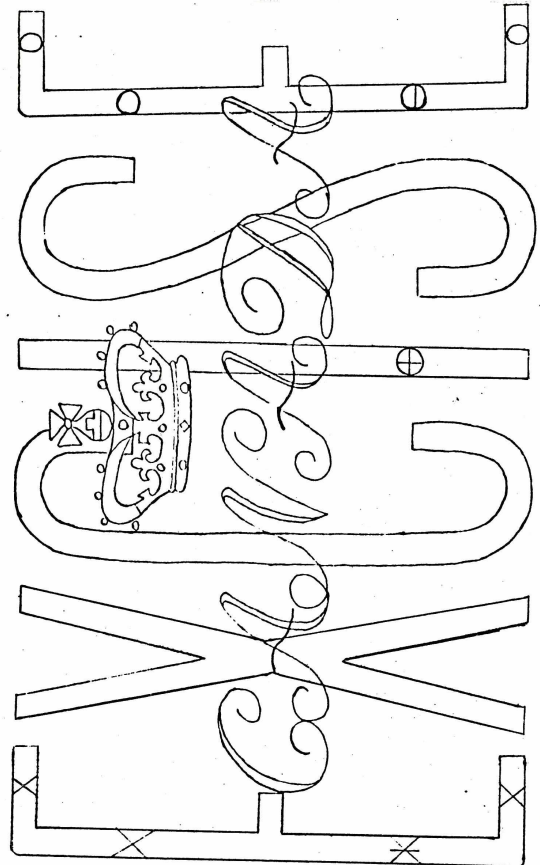


EXCISE



1868

⑤ Vertical “crown/EXCISE/beaver/18[68?]”. 11 x 27.5 cm (estimated) Full wmk not yet seen, so the “68” is tentative. The four parts of the wmk are parallel to the width of the pane so that portions of each part fall on one stamp of about 5.5 cm in width. There appears to be only a few impressions on a pane, so many of the stamps do not show the wmk. The laid lines run the length of the stamp. The lines run the width in ③ & ④.



⑥ Block “EXCISE/crown/CANADA”, with one 31.3 x 19.4 cm impression covering nearly an entire pane.

(Watermark illustrations ex-Brandom catalogue, courtesy of the British North America Philatelic Society Ltd.)

Series of 1864 – Green, Black, Red & Blue Stamps



RM1 – Green Stamp for Stocks on Hand

NOTES:

- ① Unless otherwise indicated, stamps are **green**, imperforate on **unwatermarked cream wove paper**.
- ② The excise duty originally took effect June 1st, 1864, in the Province of Canada (Ontario and Québec), but excise-supervised stock-taking did not take place until months later. Thus, these stamps were affixed to stocks on hand at the stock-taking. 'M' represented 'manufactured' prior to the introduction of the duty and therefore exempt. Stocks manufactured since June 1st were dutiable and affixed with a 'D' stamp.

• GREEN Stamps for Stocks on Hand

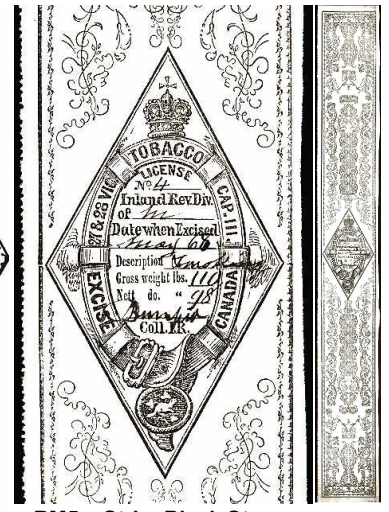
- RM1 M in left and right corners
 RM2 D in left and right corners
 a — Unwmk blue-grey laid paper (18 mm between batonne lines)



RM3 – Square, Black Stamp for Excise Consumption



RM4 – Diamond Stamp

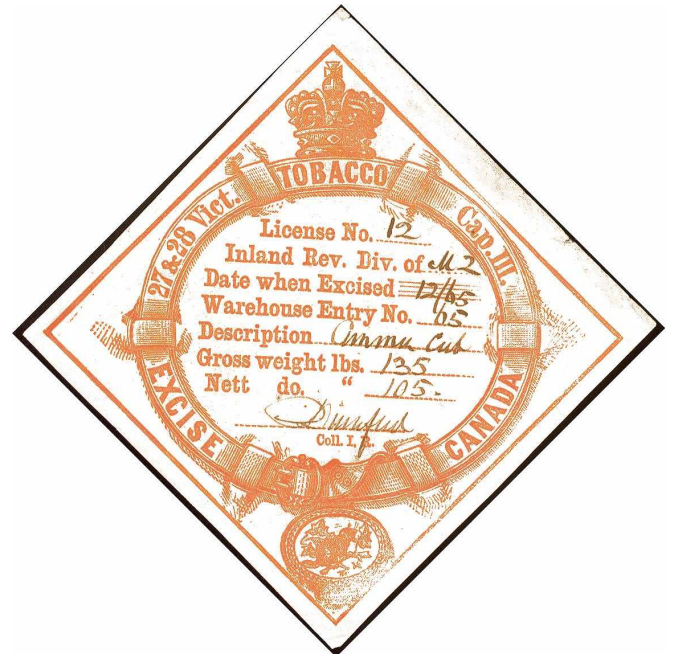


RM5 – Strip, Black Stamp

NOTE: The salmon-coloured paper with the "EXCISE" watermark is often faded to the point of appearing to be a cream colour.

• BLACK Consumption Stamps for Excise

- RM3 Square, black on unwmk cream wove paper, imperf
 RM4 Diamond, black on salmon/cream laid paper, perf-12½, wmk "EXCISE" only (27 mm between batonne lines)
 RM5 Strip, black on white laid paper (27 mm between batonne lines) perf-12½, linear wmk "crown / EXCISE / beaver / 1867"



RM6 – Square, 'Red' Stamp for Excise Warehouse

• 'RED' or BLACK Warehouse Stamps for Excise

– Fourth line reads: "Warehouse Entry No."

- RM6 Square, 'red' on unwmk cream wove paper, imperf
 RM7 Square, black on salmon/cream laid paper, perf-12½ wmk "EXCISE" only (27 mm between batonne lines)

(NOTE: Most used copies of RM7 have the "Warehouse Entry No" crossed out and were used as consumption stamps.)

(Series 1864 continues next page.)

Series 1864 continued from previous page.



RM8 – Square, Blue Stamp for Customs



RM11a – Square, Blue Stamp for Customs

• BLUE STAMPS for Customs

- RM8 **Square**, blue on unwmk wove paper, perf-12½ x13½, circular frame resembles a tube
- RM9 **Square**, imperf, blue on blue-grey laid paper (18 mm between batonne lines), circular frame resembles a belt
 - a — Imperf, greenish blue on salmon/cream laid paper (27 mm between lines), wmk "EXCISE" only
 - b † — Imperf, light blue on salmon/cream laid paper (27 mm between lines), wmk "EXCISE" only

- RM10 **Square**, perf-11¼, greenish blue on salmon/cream laid paper (27 mm between batonne lines), wmk "EXCISE" only (from the W.C. Walton collection)
- RM11 **Square**, perf-12½, blue/dark blue on salmon/cream laid paper (27 mm between lines), wmk "EXCISE" only
 - a — Perf-12½, dark blue on white laid paper (27 mm between lines), stacked wmk "crown / EXCISE / 1867 "

Series of 1867 – Green & Blue Stamps



RM12 – Green Stamp for Stocks on Hand

NOTE: This stamp was affixed to stocks on hand at the extension of the excise duty to the provinces of New Brunswick and Nova Scotia in 1867.

• Green Stamp for Stocks on Hand

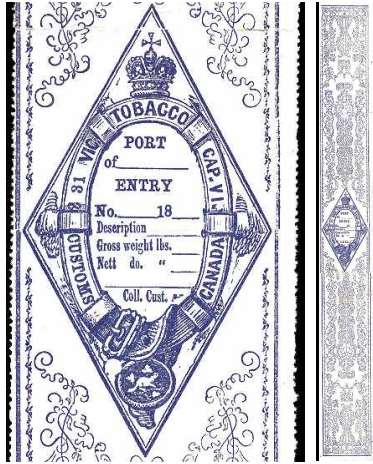
- RM12 **M** in left and right corners, imperf, cream laid paper (27 mm between batonne lines), stacked wmk "crown / EXCISE / 1867 "



RM13 – Blue Stamp for Customs

(Series 1867 continues next page.)

RM14



Series 1867 BLUE STAMPS continued from previous page

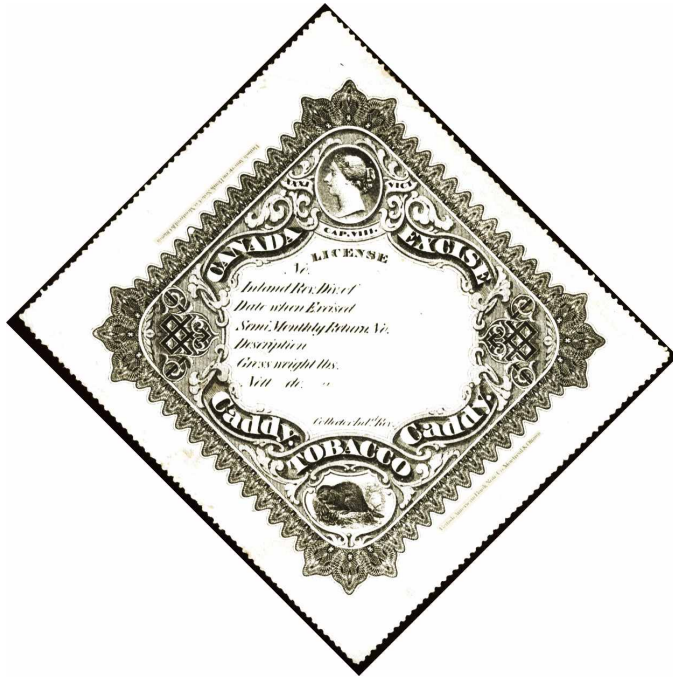
• BLUE STAMPS for Customs

RM13 Square, light blue on white laid paper (27 mm between lines), perf-12½, stacked wmk “crown / **EXCISE** / 1867”

RM14 Strip, blue on white laid paper (27 mm between lines), perf-12½, linear wmk “crown / **EXCISE** / beaver / 1867”

NOTE: RM14 exists as an imperforate single with wide margins (formerly listed as RM14a). However, it appears to be a edge copy from the sheet. As such it may have been produced by the trimming of a poorly perforated stamp rather than being issued/used imperforate.

Series of 1868 – Black & ‘Red’ Stamps – Serial Numbers Not Yet In Use



RM15 – Black Caddy Stamp for Excise Consumption



RM16 – Black ‘Box’ Stamp for Excise Consumption

NOTES:

- ① These stamps are Perf-10 on laid paper, with stacked watermark “crown / **EXCISE** / 1867”.
- ② The Caddy stamps have the imprint “BRITISH AMERICAN BANK NOTE CO. MONTREAL & OTTAWA” in upper left and lower-right margins; the Box stamps have the imprint in the lower-left and lower-right margins.
- ③ Excise rules defined a ‘caddy’ as a package of up to 25 pounds in weight. However, caddy stamps are known used at higher weights.
- ④ The ‘red’ Caddy stamp in this set has not been seen. If it exists, it would be RM17.

• BLACK Consumption Stamps for Excise

RM15 Caddy

RM16 ‘Box’

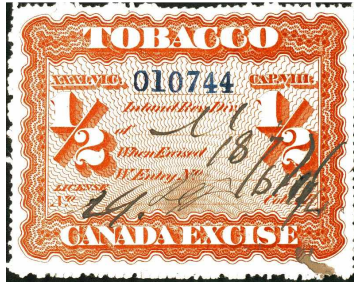
• ‘RED’ Warehouse Stamps for Excise

RM18 ‘Box’

NOTE: RM18 is illustrated in the Brandom Catalogue.

Series of 1869 – Black, 'Red' & Blue Stamps – Serial Numbers Introduced

– Stamps for Small & Medium Packages –



1/4, 1/2 and 1 pound



5, 10 and 15 pounds

NOTE: Unless otherwise indicated, stamps are Perf-12 with blue 4 mm serial numbers on unwatermarked, thin or thick wove paper, representing early and later printings, respectively.

• BLACK Consumption Stamps for Excise

- RM20 **1/4 lb** – thin or thick wove paper
 - a — Diagonal stacked wmk, laid paper
 - b — Block wmk, wove paper
 - bn — no serial #
- RM22 **1/2 lb** – thin wove paper
 - a — Diagonal stacked wmk, laid paper
 - b — Block wmk, thick wove paper
 - bn — no serial #
- RM23 — 5 mm serial #, diagonal stacked wmk, laid paper
- RM24 **1 lb** – thin wove paper
 - n † — no serial #
 - a — Diagonal stacked wmk, laid paper
 - b † — Block wmk, thick wove paper
 - bn † — no serial #
- RM25 — 5 mm serial #, diagonal stacked wmk, laid paper
- RM26 **5 lbs** – thin wove paper
- RM27 † — 5 mm serial #, diagonal stacked wmk, laid paper
 - a — 5 mm serial #, block wmk, wove paper
 - an — no serial #
- RM28 **10 lbs** – thin wove paper
 - a — Diagonal stacked wmk, laid paper
 - b — Diagonal stacked wmk, thick wove paper
- RM29 — 5 mm serial #, thick wove paper
 - a — 5 mm serial #, block wmk, thick wove paper
 - an — no serial #
- RM30 **15 lbs** – thin wove paper
 - a — Diagonal stacked wmk, laid paper
- RM31 — 5 mm serial #, thick wove paper
 - n — no serial #

• 'RED' Warehouse Stamps for Excise

- RM32 **1/4 lb** – thin wove paper
 - a — Diagonal stacked wmk, wove paper
 - b — Diagonal stacked wmk, laid paper
 - c — Block wmk, wove paper
 - cn — no serial #
- RM34 **1/2 lb** – thin wove paper
 - n † — no serial #
 - a — Diagonal stacked wmk, wove paper

- RM36 **1 lb** – thin wove paper
 - a — Block wmk, wove paper
 - an — no serial #
- RM38 **5 lbs** – thin or thick wove paper
 - n — no serial #
 - a — Diagonal stacked wmk, laid paper
 - b — Block wmk, wove paper
- RM40 **10 lbs** – thin or thick wove paper
 - a — Diagonal stacked wmk, laid paper
- RM41 — Perf-11½x12, block wmk, wove paper
 - n — no serial #
- RM42 — 5 mm serial #, thick wove paper
- RM43 **15 lbs** – thin or thick wove paper
 - a — Diagonal stacked wmk, laid paper, vertical lines
 - b — Unwmk, laid paper, horz. lines
- RM44 — Perf-11½x12, block wmk, wove paper
 - n — no serial #
- RM45 — 5 mm serial #, perf-11½x12, block wmk, wove paper
 - n — no serial #

– Caddy and 'Box' Stamps –

NOTES:

- ① Unless otherwise specified, these stamps are Perf-10, with blue 5 mm serial numbers on laid paper, stacked watermark "crown / EXCISE / 1867".
- ② Unless otherwise specified, the Caddy stamps have the imprint "BRITISH AMERICAN BANK NOTE CO. MONTREAL & OTTAWA" in upper left and lower-right margins; the Box stamps have the imprint in the lower-left and lower-right margins. The blue stamps for Customs have no imprints.



RM52a – Black 'Box' Stamp for Excise Consumption

• BLACK Consumption Stamps for Excise

- RM48 **Caddy**, horz. serial # near Queen's portrait
- RM49 — Vertical serial # at centre-left
- RM51 **'Box'**, horz. serial # near Queen's portrait
- RM52 — Vertical serial #, at centre-left
 - a — Vertical serial #, unwmk wove paper

NOTE: Given subsequent stamps that were overprinted in 1880, the following item could also exist, but has not been seen:

- (RM53) — No imprints, vertical serial #, unwmk wove (Not Seen)

(Series 1869 Caddy and 'Box' stamps continue next page.)

Series 1869 Caddy & 'Box' stamps continued from previous page.



RM55 – 'Red' Caddy Stamp for Excise Warehouse



RM62 – Blue 'Box' Stamp for Customs

● 'RED' Warehouse Stamps for Excise

- RM55 **Caddy**, horz. serial # near Queen's portrait
- RM56 — Vertical serial #, at centre-left
 - a — Inverted serial # at bottom-centre
- RM58 **'Box'**, horz. serial # near Queen's portrait
- RM59 — Vertical serial # at centre-left

● BLUE STAMPS for Customs

- RM62 **'Box'**, perf-10, horz. 5 mm red serial # near Queen's portrait, unwmk wove paper
 - a — with "stitch" quasi-watermark
- RM63 — Perf-9, unwmk wove paper
- RM64 † — Perf-9 and 4½ mm serial # (see NOTES below)

RM64A **Strip**, laid paper, perf-10, 5 mm red serial # near portrait, linear wmk "crown / EXCISE / beaver / 1868 "

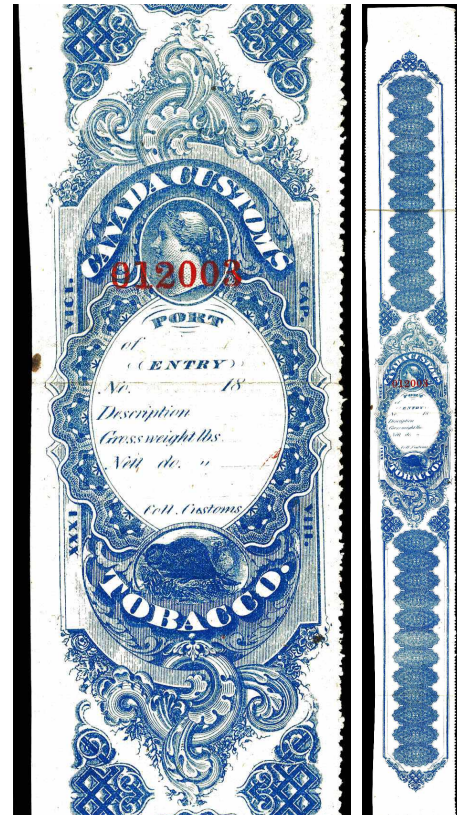
NOTES: The "stitch" quasi-watermark on RM62a was created by the stitches in the continuous felt on which the wove paper was formed. RM64A is in the distinctive dull blue (milky blue) of the early printing(s).

NOTES: It appears that the Perf-12 variety formerly listed as RM61 was an error on the part of Brandom and does not exist. It appears that 4½ mm serial numbers reported as RM64 are under-inked 5 mm numbers.



Pair of RM56 and RM56a

RM64A



Series of 1871 – Black, 'Red' & Blue Stamps

'Open' for general use at all Inland Revenue Divisions



RM65 – Black Caddy Stamp



RM69a – 'Red' Boxes Stamp

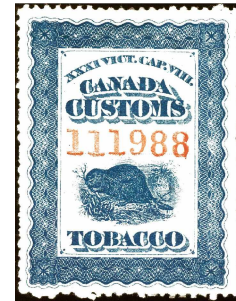
NOTE: Unless otherwise indicated, stamps are Perf-12 with blue 5 mm serial numbers on unwatermarked wove paper. The arch above the vignette of St. George includes a reference to "XXXI VICT. CAP. VIII."

• BLACK Consumption Stamps for Excise

- RM65 Caddy
 a † — Block wmk wove paper
 an — no serial #

• 'RED' Warehouse Stamps for Excise

- RM68 Caddy
 b — Block wmk wove paper
 bn † — no serial #
 RM68C — 4 mm serial #, diagonal stacked wmk laid paper
 n † — no serial #
 RM69 Boxes
 n — no serial #
 a — Diagonal stacked wmk laid paper
 b — Block wmk wove paper
 bn — no serial #
 RM69C — 4 mm serial #, diagonal stacked wmk laid paper



RM70

• BLUE STAMPS for Customs

- RM70 Customs, perf-10, red 5 mm serial #
 RM71 — Perf-10x12½ (horz x vert), red 5 mm serial #
 RM72 † — Perf-10, red 4 mm serial #
 RM73 — Perf-12, red 4 mm serial #

NOTE: Observed examples of RM71 also have an extra line of vertical perf-10 situated one-quarter of the stamp-width from the right side. It appears that the vertical perf-12½ was added as a correction.

Series of 1874 – Black & 'Red' Stamps – Inscribed for use at specific Inland Revenue Divisions

– Stamps for Small & Medium Packages –



1/10, 1/4, 1/2 and 1 pound



5, 10 and 15 pounds

NOTE: Unless otherwise indicated, stamps are Perf-12, with blue 5 mm serial numbers on block watermarked wove paper. Several Montréal stamps are known with the engraved Browne signature rubber-stamped by hand with Vincent.

• BLACK Consumption Stamps for Excise

Hamilton Division – Signature of C.G. Fortier

- RM75 1/4 lb, 4 mm serial #
 n † — no serial #

Montréal Division – Signature of Dunbar Browne or J.L. Vincent.

- RM84 † 1/4 lb, Browne
 n — no serial #
 RM85 1/2 lb, Browne
 n — no serial #
 RM86 — Stamped "J.L. Vincent / Acting Coll." in violet
 RM89 1 lb, Browne
 n † — no serial #
 RM90 † — Stamped "J.L. Vincent / Acting Coll." in violet
 a † — Stamped "J.L. Vincent / Acting Coll.", unwmk
 RM92 — Vincent, 4 mm serial #
 n — no serial #
 RM93 5 lbs, Browne
 n — no serial #
 RM94 — Stamped "J.L. Vincent / Acting Coll." in violet
 RM97 10 lbs, Browne
 n — no serial #
 RM98 † — 4 mm serial #
 RM99 — Browne, 5 mm #, stamped "J.L. Vincent / Acting Coll." violet
 RM101 — Vincent, 4 mm serial #
 n † — no serial #
 RM102 15 lbs, Browne
 n — no serial #
 RM104 — Stamped "J.L. Vincent / Coll."
 RM105 † — Vincent

Toronto Division – Signature of J. Morrow

- RM106 † 1/4 lb
 n — no serial #
 RM107 — 4 mm serial #
 RM108 † 1/2 lb
 n — no serial #

(Series 1874 continues next page.)

Series 1874, Toronto Division, continued from previous page.

- RM110 † **1 lb**
n — no serial #
- RM112 **5 lbs**
n — no serial #
- RM114 † **10 lbs**
n — no serial #
- RM116 **15 lbs**
n — no serial #

Windsor Division – Signature of James Gow

- RM118 **1/10 lb**, 4 mm serial #
n † — no serial #
- RM119 **1/4 lb**, 4 mm serial #
n † — no serial #
- RM120 **1 lb**, 4 mm serial #
n † — no serial #

● **‘RED’ Warehouse Stamps for Excise**

Hamilton Division – Signature of C.G. Fortier

- RM124 **1/4 lb**, 4 mm serial #
n † — no serial #

Montréal Division – Signature of Dunbar Browne or J.L. Vincent

- RM130 **1/4 lb**, Browne
n — no serial #
- RM132 — Stamped “J.L. Vincent / Coll.” in blue-grey
- RM134 † **1/2 lb**, Browne
n — no serial #
- RM135 — Stamped “J.L. Vincent / Acting Coll.” in black
- RM138 † **1 lb**, Browne
n — no serial #
- RM140 † — Stamped “J.L. Vincent / Coll.”
- RM142 † **5 lbs**, Browne
n — no serial #
- RM143 — Stamped “J.L. Vincent / Acting Coll.” in blue-grey
- RM146 **10 lbs**, Browne, imprint “Montréal & Ottawa”
n † — no serial #
- RM148 — Stamped “J.L. Vincent / Acting Coll.”, “Montréal”
- RM149 — Vincent, imprint “Montréal”
n — no serial #
- RM150 † **15 lbs**, Browne
n — no serial #
- RM151 † — Stamped “J.L. Vincent / Acting Coll.”
- RM152 — Stamped “J.L. Vincent / Coll.” in black

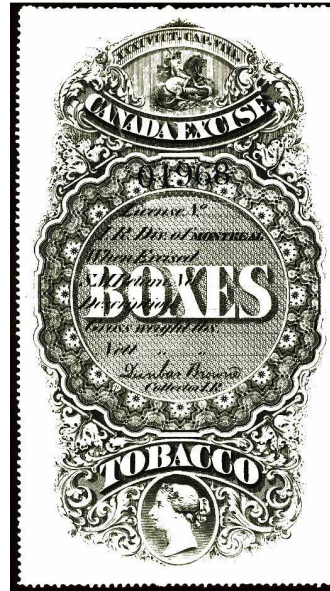
Toronto Division – Signature of J.Morrow

- RM154 **1/4 lb**
n — no serial #
- RM155 **1/2 lb**
n — no serial #
- RM156 **1 lb**
n — no serial #
- RM157 **5 lbs**
n — no serial #
- RM158 **10 lbs**
n — no serial #
- RM159 † **15 lbs**
n — no serial #

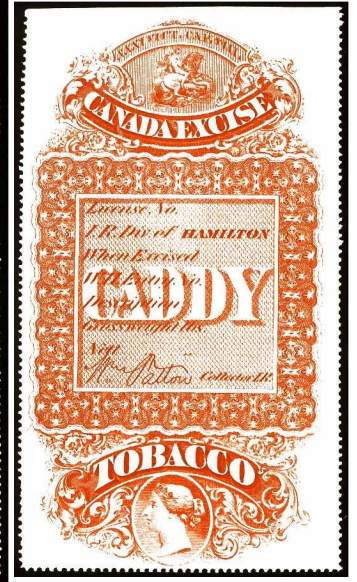
Windsor Division – Signature of James Gow

- RM160 **1/4 lb**, 4 mm serial #
n — no serial #
- RM162 **1 lb**, 4 mm serial #
n † — no serial #

Series of 1874 – Caddy and Boxes Stamps



RM171 – Black Boxes Stamp



RM177n – ‘Red’ Caddy Stamp

NOTE: Unless otherwise indicated, stamps are Perf-12, with blue 5 mm serial numbers on block watermarked wove paper.

● **BLACK Consumption Stamps for Excise**

Montréal Division – Signature of Dunbar Browne or J.L. Vincent.

- RM168 **Caddy**, Browne
n † — no serial #
- RM170 — Vincent
n † — no serial #
- RM171 **Boxes**, Browne
n — no serial #

Toronto Division – Signature of J.Morrow

- RM173 **Caddy**
n † — no serial #
- RM174 **Boxes**
n — no serial #

● **‘RED’ Warehouse Stamps for Excise**

Hamilton Division – Signature of Wm. Patton or C.G. Fortier

- RM177 **Caddy**, Patton, Hamilton in sloping Roman letters
n — no serial #
- RM178 — Signed black manuscript “C.G. Fortier / Actg.”
- RM179 — Typographed Gothic HAMILTON & Fortier on RM68b
- RM180 — Engraved Hamilton (sloping Roman letters) & Fortier

Montréal Division – Signature of Dunbar Browne or J.L. Vincent.

- RM184 **Caddy**, Browne
n — no serial #
- RM185 — Stamped “J.L. Vincent / Acting Coll.” in violet
- RM186 — Stamped “J.L. Vincent / Coll.” in black
- RM187 — Vincent
n — no serial #
- RM188 **Boxes**, Browne
n — no serial #

Toronto Division – Signature of J.Morrow

- RM192 **Caddy**
n — no serial #
- RM193 † **Boxes**
n — no serial #

Series of 1880 – Black & ‘Red’ Stamps – Removal of Reference to Statute, Addition of 110 lbs Overprint

– Stamps for Small & Medium Packages –



RM197 – Blanks below “CANADA” and “EXCISE” at top



RM202 – Blanks at top filled in with cross-hatching

NOTE: Unless otherwise indicated, stamps are Perf-12, with blue 5 mm serial numbers on block watermarked wove paper.

● **BLACK Consumption Stamps for Excise**

Montréal Division – Signature of J.L. Vincent

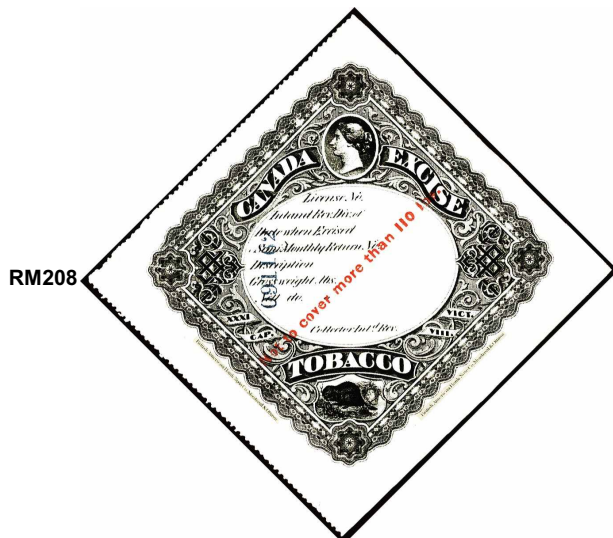
RM197 15 lbs

● **‘RED’ Warehouse Stamps for Excise**

Montréal Division – Signature of J.L. Vincent

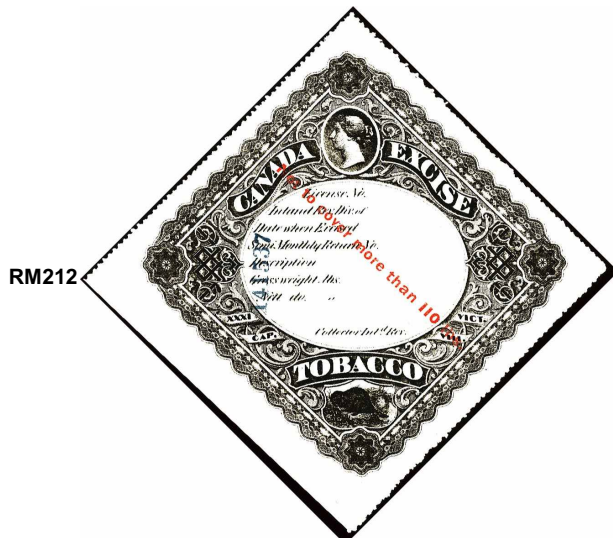
RM202 10 lbs

– Stamps for Caddies and Boxes –



RM208

1880 Square ‘Boxes’ Stamp, Overprint Reads UP



RM212

1880 Square ‘Boxes’ Stamp, Overprint Reads DOWN

– Caddy and Boxes Stamps –

NOTE: Most of the Boxes stamps are overprinted in red or blue with “Not to cover more than 110 lbs.”

● **BLACK Consumption Stamps for Excise**

Square Black Stamps – ‘Open’ Division

NOTE: Perf-10 with blue 5 mm serial numbers. RM206 has a horizontal serial number near the Queen’s portrait. RM208 to 212 have vertical serial numbers at centre-left as shown in the illustrations.

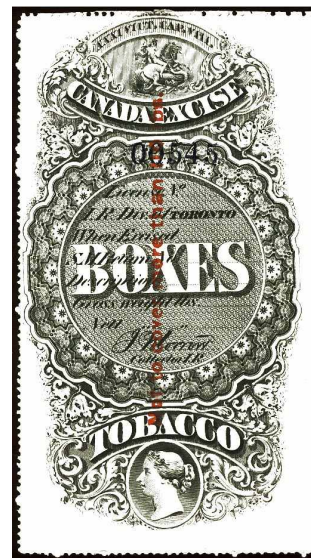
Red Overprint Reads Up (see illustration in previous column)

- RM206 Square ‘Boxes’, flat-top “I” in “110”, with BABN imprints, horz serial # near Queen, stacked wmk laid paper
- RM208 — As per RM206, but vert serial # at centre left
- RM210 — No imprints, vert serial #, unwmk wove paper

Red Overprint Reads Down (see illustration in previous column)

- RM211 Square ‘Boxes’, pointed-top “I” in “110”, no imprints, unwmk wove paper, vert serial # at centre-left
 - a — with BABN imprints
- RM212 — Flat-top “I” in “110”, no imprints, unwmk wove paper, vert serial # at centre-left

NOTES: RM211a occurs once or twice in a pane of RM211 & 212. Se-tenant pairs exist of RM211 & RM212.



1880 Oblong Boxes Stamp, Inscribed Arch at Top, Overprint reads Up (RM219)



1880 Oblong Boxes Stamp, Blank Arch at Top, Overprint reads Up (RM227)

Oblong Black Stamps

NOTE: These stamps are Perf-12 with blue 5 mm serial numbers and block watermarked wove paper.

Montréal Division – Signature of Dunbar Browne or J.L. Vincent

- RM216 Oblong Boxes, Inscribed Arch, Browne
 - Ovpt is red, 3 mm, Roman, reads up
 - n — no serial #
- RM217 — Stamped “J.L. Vincent / Coll.” in violet

Toronto Division – Signature of J. Morrow

- RM219 Oblong Boxes, Inscribed Arch,
 - Ovpt is red, 3 mm, Gothic, reads up

(Series 1880 continues next page.)

Series 1880 continued from previous page.



Oblong Caddy Warehouse stamps for Excise.
'Red' RM225 (left) and Green RM232L (right)

NOTES:

- Series of 1880 Caddy stamps have a **Blank Arch** at the very top, above the vignette of St. George and the Dragon.
- The stamps below are all **oblong** with **Perf-12** and **blue 5 mm serial numbers** and **block watermarked wove paper**.

• **'RED' Warehouse Stamps for Excise**

'Open' Division

RM221 **Oblong Boxes**, Inscribed Arch,
Ovpt is blue 3 mm, Gothic, reads down
a † — Ovpt reads up

Hamilton Division – Signature of *C.G. Fortier*

RM222 **Oblong Caddy**, Blank Arch
n — no serial #

Montréal Division – Signature of *J.L. Vincent*

RM224 **Oblong Caddy**, Blank Arch, coarse roulette
RM225 — Perf-12
n † — no serial #
RM225AL — Litho-print, perf-12

RM226 † **Oblong Boxes**, Blank Arch, No Ovpt
n — no serial #

RM227 **Oblong Boxes**, Blank Arch
Ovpt is blue, 3 mm, Roman, reads up, on RM226

Toronto Division – Signature of *J. Morrow*

RM229 **Oblong Boxes**, Inscribed Arch
Ovpt is blue, 3 mm, Gothic, reads up, on RM193

• **GREEN Warehouse Stamps for Excise**

Montréal Division – Signature of *J.L. Vincent*

RM232L **Oblong Caddy**, Blank Arch
n — no serial #

NOTES: Chronologically, the lithographed RM225AL falls between the recess-printed RM224 and RM225. RM232L was lithographed.

Series of 1881 – Blue Stamps – Stock Code Added
– Caddy and Boxes Stamps –



RM237– Blue Caddy Stamp

RM238 – Blue Boxes Stamp

NOTE: Unless otherwise noted, these stamps are lithographed with red 5 mm serial numbers and block watermarked wove paper.

• **BLUE STAMPS for Customs**

'Open' Division

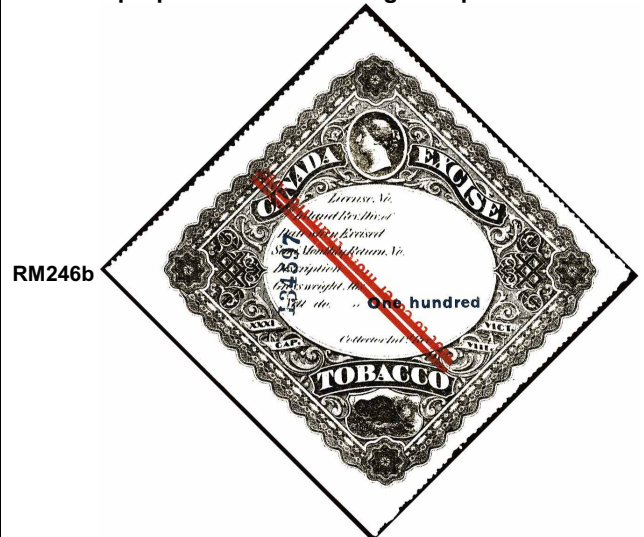
RM236 **Caddy**, Code "A57", coarse roulette
n — no serial #
RM237 — Perf-12½ by 12
RM238 **Boxes**, Code "A56", coarse roulette
n † — no serial #
RM239 † — Perf-12

Montréal Division – Signature of *J.L. Vincent*

RM241 † **Caddy**, Code "M57", Perf-12
n — no serial #

RM242n **Boxes**, Code "M56", imperf, no serial #

The purpose of the following stamp is not known!

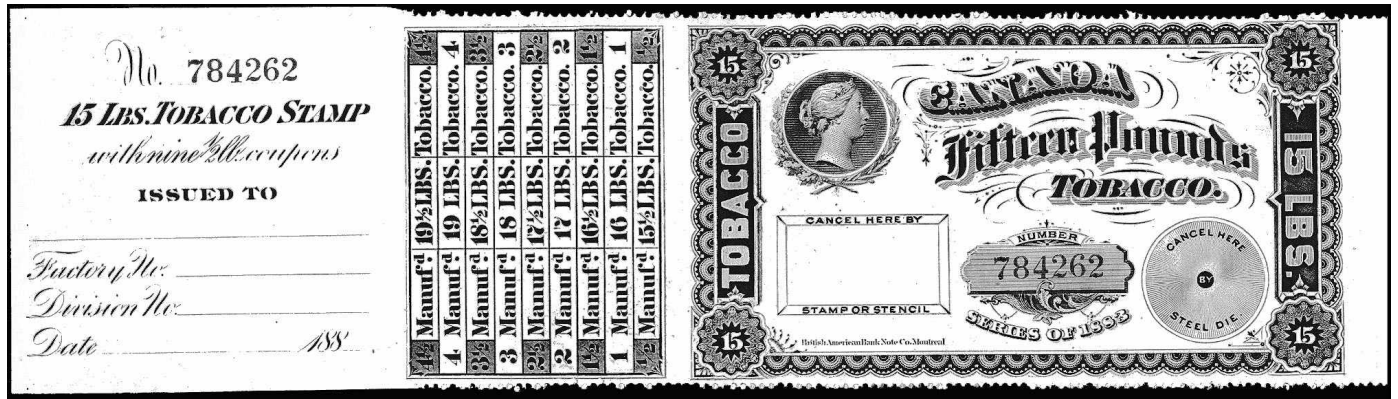


RM246b

• **Boxes**, Perf-10, blue "One hundred" on one or two red bars, obliterating previous inverted red ovpt "Not to cover more than 110 lbs."

RM245 — One Bar, pointed-top "1" in "110", no imprints, unwmk wove
a — with imprints.
b — Two Bars, no imprints
RM246 — One Bar, flat-top "1" in "110", no imprints, unwmk wove ppr
b — Two Bars

Series of 1883 – Coupon Stamps



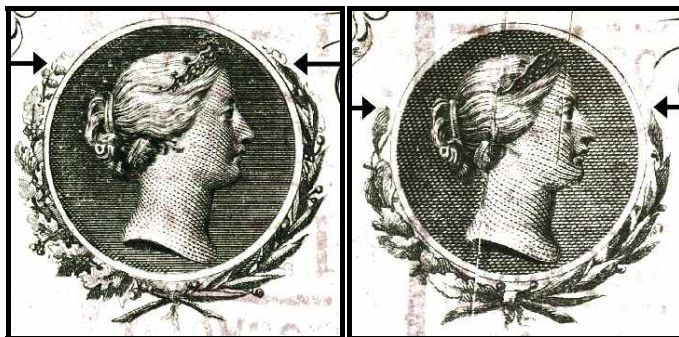
RM256 (ii) – Dated Stub

Coupons

Stamp

NOTES:

- ① Unless otherwise indicated, items are **Perf-12**, with **unwatermarked wove paper** and **4 mm serial numbers** – red numbers for the blue stamps and **blue** numbers for the black and the green stamps.
- ② **Notice:** It has been decided to assign new designations for the stamps bearing coupons and stub. This is being done because the presence of these items represents forms of the stamp that are of a lesser status than a full “variety” symbolized by a suffix such as “a”, “b”, etc.
 The possession of a stamp with full coupons and a stub renders unnecessary the acquisition of a stamp alone, or of a stamp with coupons. In addition, unlike the coupons the stub was an aid for the reconciliation of accounts, and not a part of the actual revenue stamp.
 The entries in this section (Series 1883 Coupon) have been re-labelled as follows: RM4 — basic stamp only, unwatermarked
 w — basic stamp on watermarked paper
 (i) — stamp with coupon(s)
 (ii) — stamp with coupons and stub dated “188_”
 (iii) — stamp with coupons and stub dated “189_”
- ③ Please see the **NOTE** on **page 22** for the Manufacturer Licence Codes that were introduced in July 1883 for the cancels used on the stamps.
- ④ **Important:** The portrait of Queen Victoria occur in two varieties as illustrated. The later version with “Short Laurels” is the exception to the rule. If not stated, the portrait on a stamp is of the “Tall Laurels” variety.



Early Portrait of the Queen with Tall Laurels

Later Portrait of the Queen with Short Laurels

● **BLACK STAMPS for the Full Rate of Excise Duty**

- RM251 **5 lbs**, stamp only
 (i) — with up to nine ½-lb coupons
- RM252 — 5 mm serial #, stamp only
 (i) — with up to nine ½-lb coupons
 (iii) — with coupons & stub dated “189_”
- RM254 **10 lbs**, stamp only
 (i) — with up to nine ½-lb coupons
 (ii) — with coupons & stub dated “188_”
 n(ii) — no serial #, coupons & stub dated “188_”
 w — Block wmk wove paper, stamp only
 w(i) — Block wmk, with up to nine ½-lb coupons

- RM256 **15 lbs, Tall Laurels**, stamp only
 (i) — with up to nine ½-lb coupons
 (ii) — with coupons & stub dated “188_”
 n(ii) — no serial #, coupons & stub dated “188_”
 w — Block wmk wove paper, stamp only
 w(i) — Block wmk, with up to nine ½-lb coupons
 wn(ii) — Block wmk, no serial #, coupons & stub dated “188_”
- RM257 — **Short Laurels**, stamp only
 (i) — with up to nine ½-lb coupons
- RM258 — **Short Laurels**, 5 mm serial #, stamp only
 (i) — with up to nine ½-lb coupons
- RM259 **20 lbs, Tall Laurels**, stamp only
 (i) — with up to ten ½-lb coupons
 (ii) — with coupons & stub dated “188_”
 n(ii) — no serial #, coupons & stub dated “188_”
 w — Block wmk wove paper, stamp only
 w(i) — Block wmk, with up to ten ½-lb coupons
 wn(ii) — Block wmk, no serial #, coupons & stub dated “188_”
- RM260 — **Short Laurels**, 4 mm serial #, stamp only
 (i) — with up to ten ½-lb coupons
- RM261 — **Short Laurels**, 5 mm serial #, stamp only
 (i) — with up to ten ½-lb coupons
 (iii) — with coupons & stub dated “189_”
- RM262 **35 lbs**, stamp only
 (i) — with up to ten 1-lb coupons
 (ii) — with coupons & stub dated “188_”
 n(i) — no serial #, with coupons
 n(ii) — no serial #, coupons & stub dated “188_”
- RM263 — 5 mm serial #, stamp only
 (i) — with up to ten 1-lb coupons
 (iii) — with coupons & stub dated “189_”
- RM265 † **60 lbs**, stamp only
 (i) † — with up to nine 1-lb coupons
 (ii) — with coupons & stub dated “188_”
 n(ii) — no serial #, coupons & stub dated “188_”
 w — Block wmk wove paper, stamp only
 w(i) — Block wmk, with up to nine 1-lb coupons
 wn(ii) — Block wmk, no serial #, coupons & stub dated “188_”
- RM267 **70 lbs**, stamp only
 (i) — with up to ten 1-lb coupons
 (ii) — with coupons & stub dated “188_”
 n(iii) — no serial #, with coupons & stub dated “189_”
 w — Block wmk wove paper, stamp only
 w(i) — Block wmk, with up to ten 1-lb coupons
 wn(i) — Block wmk, no serial #, up to ten 1-lb coupons
 wn(ii) — Block wmk, no serial #, coupons & stub dated “188_”
- RM269 **100 lbs**, stamp only
 (i) — with up to ten 1-lb coupons
 (ii) — with coupons & stub dated “188_”
 n(i) — no serial #, up to ten 1-lb coupons
 n(ii) — no serial #, coupons & stub dated “188_”

(Series 1883 continues next page.)

● **GREEN STAMPS for the Low Rate of Excise Duty**

- RM271 **5 lbs**, stamp only
 - (i) — with up to nine ½-lb coupons
 - (ii) — with coupons & stub dated “188_”
- RM273 **10 lbs**, stamp only
 - (i) — with up to nine ½-lb coupons
 - (ii) — with coupons & stub dated “188_”
 - n(ii) — no serial #, coupons & stub dated “188_”
- RM275 **15 lbs**, stamp only
 - (i) — with up to nine ½-lb coupons
 - (ii) — with coupons & stub dated “188_”
 - wn(ii) — Block wmk, no serial #, coupons & stub dated “188_”
- RM278w† **20 lbs, Tall Laurels**, block wmk, stamp only
 - w(i) † — Block wmk, with up to ten ½-lb coupons
 - w(ii) † — Block wmk, coupons & stub dated “188_”
 - wn(ii) — Block wmk, no serial #, coupons & stub dated “188_”
- RM279 — **Short Laurels**, stamp only
 - (i) — with up to ten ½-lb coupons
- RM280 † — **Laurels unknown**, 4 mm red serial #
- RM281 — **Short Laurels**, 5 mm serial #, stamp only
 - (i) — with up to ten ½-lb coupons
 - (iii) — with coupons & stub dated “189_”
- RM282 **35 lbs, Tall Laurels**, stamp only
 - (i) — with up to ten 1-lb coupons
 - (ii) — with coupons & stub dated “188_”
 - n(i) — no serial #, up to ten 1-lb coupons
 - n(ii) — no serial #, coupons & stub dated “188_”
- RM284 — **Short Laurels**, 5 mm serial, stamp only
 - (i) — with up to ten 1-lb coupons
 - (iii) — with coupons & stub dated “189_”
- RM285 **60 lbs**, stamp only
 - (i) — with up to nine 1-lb coupons
 - (ii) — with coupons & stub dated “188_”
 - n(ii) — no serial #, coupons & stub dated “188_”
- RM287 **70 lbs**, stamp only
 - (i) — with up to ten 1-lb coupons
 - (ii) — with coupons & stub dated “188_”
 - n(i) — no serial #, up to ten 1-lb coupons
 - n(ii) — no serial #, coupons & stub dated “188_”

● **BLUE STAMPS for Imported Tobacco Products**

- RM290 **5 lbs**, stamp only
 - (i) — with up to nine ½-lb coupons
 - (ii) — with coupons & stub dated “188_”
- RM291 — 5 mm serial #, stamp only
- RM292 **10 lbs**, stamp only
 - (i) — with up to nine ½-lb coupons
 - (ii) — with coupons & stub dated “188_”
 - n(ii) — no serial #, coupons & stub dated “188_”
- RM293 — 5 mm serial #, stamp only
 - (i) — with up to nine ½-lb coupons

- RM294 **15 lbs, Tall Laurels**, stamp only
 - (i) — with up to nine ½-lb coupons
 - (ii) — with coupons & stub dated “188_”
 - w — Block wmk wove paper, stamp only
 - w(i) — Block wmk, with up to nine ½-lb coupons
 - w(ii) — Block wmk, coupons & stub “188_”
 - wn(ii) — Block wmk, no serial #, coupons & stub “188_”
- RM296 **15 lbs, Short Laurels**, 5 mm serial #, stamp only
 - (i) — with up to nine ½-lb coupons
 - (iii) — with coupons & stub dated “189_”
- RM297 **20 lbs, Tall Laurels**, stamp only
 - (i) — with up to ten ½-lb coupons
 - (ii) — with coupons & stub dated “188_”
 - w — Block wmk wove paper, stamp only
 - w(i) — Block wmk, with up to ten ½-lb coupons
 - w(ii) — Block wmk, coupons & stub dated “188_”
- RM298 — **Short Laurels**, stamp only
 - (i) — with up to ten ½-lb coupons
 - (iii) — with coupons & stub dated “189_”
- RM299 — **Short Laurels**, 5 mm serial #, stamp only
- RM300 **35 lbs**, stamp only
 - (i) — with up to ten 1-lb coupons
 - (ii) — with coupons & stub dated “188_”
- RM301 — 5 mm serial #, stamp only
 - (i) — with up to ten 1-lb coupons
 - (iii) — with coupons & stub dated “189_”
- RM303 † **60 lbs**, stamp only
 - (i) † — with up to nine 1-lb coupons
 - (ii) † — with coupons & stub dated “188_”
 - n(ii) — no serial #, coupons & stub dated “188_”
 - w — Block wmk wove paper, stamp only
 - w(i) — Block wmk, up to nine 1-lb coupons
 - w(ii) — Block wmk, coupons & stub dated “188_”
 - wn(ii) — Block wmk, no serial #, coupons & stub dated “188_”
- RM304 — 5 mm serial #, stamp only
 - (i) — with up to nine 1-lb coupons
 - (ii) — with coupons & stub dated “188_”
- RM305 **70 lbs**, stamp only
 - (i) — with up to ten 1-lb coupons
 - (ii) — with coupons & stub dated “188_”
 - w — Block wmk paper, stamp only
 - w(i) — Block wmk, up to ten 1-lb coupons
 - w(ii) — Block wmk, coupons & stub dated “188_”
 - wn(ii) — Block wmk, no serial #, coupons & stub dated “188_”
- RM306 — 5 mm serial, stamp only
 - (i) — with up to ten 1-lb coupons
 - (ii) — with coupons & stub dated “188_”
- RM307 **100 lbs**, stamp only
 - (i) — with up to ten 1-lb coupons
 - (ii) — with coupons & stub dated “188_”
 - n(ii) — no serial #, coupons & stub dated “188_”

Series of 1883 – Cavendish Stamps



RM310

● **BLACK STAMPS for the Full Rate of Excise Duty**

- RM310 **10 lbs**, perf -11¼, blue 4 mm serial #, block wmk paper
 - n — no serial #

● **BLUE STAMPS for Imported Tobacco Products**

- RM312 **10 lbs**, perf-11¼, red serial #, block wmk paper
 - n — no serial #
 - a — Vertical pair of RM312 and 312n
- RM313 — Perf-12x11¼, red serial #, unwmk wove paper

NOTE: These stamps were issued in 1883 and withdrawn by 1888. They had been redundant since 1883 by the concurrent release of the 10-pound Coupon stamp.

Series of 1890 – Coupon Stamps



Coupons

Stamp

NOTE: Unless otherwise indicated, items are **Perf-12**, with **unwatermarked wove paper** and **4 mm serial numbers** – red numbers for the blue stamps and **blue** numbers for the black and the green stamps. Notation “(i)” used as per Series 1883 stamps; “(ii)” used for “18__” date.

• **BLACK STAMPS for the Full Rate of Excise Duty**

- RM315 **1 lb**, stamp only
 - (i) — with up to six ½-lb coupons
- RM316 **1 lb**, 5 mm serial #, stamp only
 - (i) — with up to six ½-lb coupons
 - (ii) — with coupons & stub dated “18__”

• **GREEN STAMPS for the Low Rate of Excise Duty**

- RM317 **1 lb**, stamp only
 - (i) — with up to six ½-lb coupons
 - (ii) — with coupons & stub dated “18__”

• **BLUE STAMPS for Imported Tobacco Products**

- RM319 **1 lb**, stamp only
 - (i) — with up to six ½-lb coupons
 - (ii) — with coupons & stub dated “18__”

Series of 1897 – Coupon Stamps



RM349(i) – Coupons

Stamp

NOTE: Unless otherwise indicated, items are **rouletted**, with **unwatermarked wove paper** and **4½ mm serial numbers** – red numbers for the black, green and blue stamps, and **blue-violet** numbers for the red stamps. Notation “(ii)” used for stubs with “189_” date; “(iii)” used for “190_” date and “(iv)” for “19__”. Items with “S” suffix have only been seen as specimens.

• **BLACK STAMPS for the Full Rate of Excise Duty**

- RM321 **1 lb**, stamp only
- RM323 **5 lbs**, stamp only
 - (i) — with up to nine ½-lb coupons
- RM325 **10 lbs**, stamp only
 - (i) — with up to nine ½-lb coupons
 - n(i)S — no serial #, up to nine ½-lb coupons
 - n(ii) — no serial #, coupons & stub dated “189_”
- RM326 — Violet serial #, stamp only
- RM327 **15 lbs**, stamp only
 - (i) — with up to nine ½-lb coupons
 - n(i) — no serial #, up to nine ½-lb coupons
 - n(ii) — no serial #, with coupons & stub dated “189_”
- RM328(iv)S — Violet serial #, with coupons & stub dated “19__”
- RM329 **20 lbs**, stamp only
 - (i) — with up to ten ½-lb coupons
 - n(i)S — no serial #, up to ten ½-lb coupons
 - n(ii) — no serial #, coupons & stub dated “189_”
- RM340(iv)S — Violet serial #, with coupons & stub dated “19__”
- RM341(i) **35 lbs**, stamp with up to ten 1-lb coupons
- RM342(i)S — Violet serial #, stamp with up to ten 1-lb coupons
 - (iii)S — with coupons & stub dated “190_”
- RM343(i)S **60 lbs**, stamp with up to nine 1-lb coupons
 - (iii)S — with coupons & stub dated “190_”
- RM345(i)S **70 lbs**, stamp with up to ten 1-lb coupons
 - (iii)S — with coupons & stub dated “190_”

• **RED STAMPS for the Intermediate Rate of Excise Duty**

- RM348 **1 lb**, stamp only
 - (i) — with up to seven ½-lb coupons
 - (iii) — with seven coupons & stub dated “190_”
 - n(i) — no serial #, seven ½-lb coupons
 - n(ii)† — no serial #, seven coupons & stub dated “189_”
 - n(v) — no serial #, seventh coupon removed from design
 - n(vi) — no serial #, seventh coupon removed, stub dated “189_”
- RM349 **5 lbs**, stamp only
 - (i) — with up to nine ½-lb coupons
 - (iii) — with coupons & stub dated “190_”
 - n — no serial #, stamp only
 - n(ii) — no serial #, with coupons & stub dated “189_”
- RM350 **10 lbs**, stamp only
 - (i) — with up to nine ½-lb coupons
 - (iii) — with coupons & stub dated “190_”
 - n(i) — no serial #, up to nine ½-lb coupons
 - n(ii) — no serial #, with coupons & stub dated “189_”
- RM351 **15 lbs**, stamp only
 - (i) — with up to nine ½-lb coupons
 - (iii) — with coupons & stub dated “190_”
 - n(i) — no serial #, up to nine ½-lb coupons
 - n(ii)S — no serial #, with coupons & stub dated “189_”
- RM352 **20 lbs**, stamp only
 - (i) — with up to ten ½-lb coupons
 - (iii) — with coupons & stub dated “190_”
 - n(i) — no serial #, up to ten ½-lb coupons
 - n(ii) — no serial #, with coupons & stub dated “189_”
- RM353 **35 lbs**, stamp only
 - (i) — with up to ten 1-lb coupons
 - (iii) — with coupons & stub dated “190_”
 - n(i) — no serial #, up to ten 1-lb coupons
 - n(iii) — no serial #, with coupons & stub dated “190_”
- RM354 **60 lbs**, stamp only
 - (i) — with up to nine 1-lb coupons
 - (iii) — with coupons & stub dated “190_”

Series 1897 Red Coupon stamps continued.

- RM355 **70 lbs**, stamp only
 (i) — with up to ten 1-lb coupons
 (iii) — with coupons & stub dated "190_"

● **GREEN STAMPS for the Low Rate of Excise Duty**

- RM357 **1 lb**, stamp only
 (i) — with up to seven ½-lb coupons
 (iii) — with seven coupons & stub dated "190_"
 n — no serial #, stamp only
 n(i) — no serial #, up to seven ½-lb coupons
 n(ii) — no serial #, seven coupons & stub dated "189_"
 n(v) — no serial #, seventh coupon removed from design,
 n(vi)S — no serial #, seventh coupon removed, stub dated "189_"
- RM358 **5 lbs**, stamp only
 (i) — with up to nine ½-lb coupons
 (iii) — with coupons & stub dated "190_"
 n(i) — no serial #, up to nine ½-lb coupons
 n(ii) — no serial #, with coupons & stub dated "189_"
- RM359 **10 lbs**, stamp only
 (i) — with up to nine ½-lb coupons
 (iii) — with coupons & stub dated "190_"
 n(i) — no serial #, up to nine ½-lb coupons
 n(ii) — no serial #, with coupons & stub dated "189_"
- RM360 **15 lbs**, stamp only
 (i) — with up to nine ½-lb coupons
 (iii) — with coupons & stub dated "190_"
 n(i) — no serial #, up to nine ½-lb coupons
 n(iii)S — no serial #, with coupons & stub dated "190_"

- RM361 **20 lbs**, stamp only
 (i) — with up to ten ½-lb coupons
 (iii) — with coupons & stub dated "190_"
 n(i) — no serial #, up to ten ½-lb coupons
 n(iii) — no serial #, with coupons & stub dated "190_"

RM363n(i) † **60 lbs**, with ten (?) 1-lb coupons, no serial #

● **BLUE STAMPS for Imported Tobacco Products**

- RM366 **1 lb**, stamp only
 (i) — with up to seven ½-lb coupons
 (iii) — with seven coupons & stub dated "190_"
 n — no serial #, stamp only
 n(i) — no serial #, up to seven ½-lb coupons
 n(iii)S — no serial #, with seven coupons & stub dated "190_"
- RM367 **5 lbs**, stamp only
 (i) — with up to nine ½-lb coupons
 (iii) — with coupons & stub dated "190_"
- RM368 **10 lbs**, stamp only
 (i) — with up to nine ½-lb coupons
 (iii) — with coupons & stub dated "190_"
 n(i) — no serial #, up to nine ½-lb coupons
 n(iii)S — no serial #, with coupons & stub dated "190_"
- RM370 **20 lbs**, stamp only
 (i) — with up to ten ½-lb coupons
 (iii) — with coupons & stub dated "190_"
- (15 lbs and 100 lbs – only proofs reported)

Red, green and blue stamps were discontinued in 1908.

Series of 1915 – Coupon Stamps



RM382

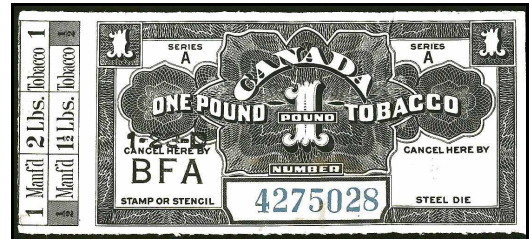
NOTE: Stamps are rouletted with 4½ mm serial numbers. The chronological sequence of colours for the serial numbers is red, then blue-violet. Items with an "S" suffix have only been seen as specimens.

● **BLACK STAMPS only; Other colours discontinued in 1908.**

- RM375 **1 lb, Die I** - circular 'cancel here', blue-violet serial, stamp only
 (i) — with up to seven ½-lb coupons
 (ii)S — with coupons & stub dated "19_"
 n(i) † — no serial #, up to seven ½-lb coupons
- RM376 — **Die II** - rectangle 'cancel here', blue-violet serial, stamp only
 (i) — with up to seven ½-lb coupons
- RM378 **5 lbs**, Red serial #
 (i) — with up to nine ½-lb coupons
- RM379 — Blue-violet serial #, stamp only
 (i) — with up to nine ½-lb coupons
 (ii)S — with coupons & stub dated "19_"
- RM382 **10 lbs**, Blue-violet serial #, stamp only
 (ii)S — with nine ½-lb coupons & stub dated "19_"

(60 lbs – only proof reported, and expected, as no plates are recorded.)

Series 'A' – Coupon Stamps



NOTE: Circa 1925. Stamps are black and coarse rouletted, with blue-violet or dull-blue 4½ mm serial as noted. "S" = seen as specimen only.

- RM385 **1 lb**, Blue-violet serial #, stamp only
 (i) — with up to seven ½-lb coupons
 (ii)S — with coupons & stub dated "19_"
- RM386 **1 lb**, Dull-blue serial #, stamp only
 (i) — with up to seven ½-lb coupons

Series 'C' – Coupon Stamps



NOTE: Stamps are black with blue 4 mm serial numbers and hyphen perf or fine rouletted as noted. See page 54 for discussion and illustrations of hyphen-hole perfs. One-pound issued 1935; five-pound 1938.

- RM388 **1 lb**, hyphen perf, stamp only
 (i) — with up to seven ½-lb coupons
- RM389 **1 lb**, fine roulette, stamp only
 (i) — with up to seven ½-lb coupons
 n(ii) — no serial #, with coupons & stub dated "19_"
- RM391 **5 lbs**, fine roulette, stamp only
 (i) — with up to nine ½-lb coupons
 n(ii) — no serial #, with coupons & stub dated "19_"

Series 'C' – Plug Tobacco Stamps



NOTE: Unless otherwise noted, stamps are black with blue 3½ mm serial numbers and fine roulette. Plug Tobacco stamps supplemented and

eventually replaced the coupon stamps. The half- and one-pound were issued 1935; 1½ to 3½ -pound issued 1938. The overprints were issued later. These stamps were replaced in turn by Small Strip stamps in the late 1960s.

- RM393n 1/2 lb, no serial #
- RM394 1 lb
n — no serial #
- RM396n 1½ lbs, no serial #
- RM398 2 lbs
n — no serial #
- RM399 — Hyphen perf, used without serial # (issued circa 1965)
- RM400n 2½ lbs, no serial #
- RM402 3 lbs
n — no serial #
- RM404n 3½ lbs, no serial #
- RM407 Dark blue 7 POUNDS overprint on 2½ lbs

Series 'C' – Coupon and Plug Stamps – Overprinted with Excise Tax at June 1942 Rate

See Important Note on page 23 regarding shifted overprints.

• 1942 Excise Tax Overprints by Imperial Tobacco, 1-23-D



NOTE: Red 4 mm Gothic figure over 3 mm Gothic 'EXCISE TAX'.

- RM410 16¢ on 1 lb
a † — Inverted overprint
- RM412 32¢ on 2 lbs
- RM414 † 33¢ on 2 lbs
- RM416 † 48¢ on 3 lbs

• 1942 Excise Tax Overprints by Macdonald Tobacco, 1-10-D



Type 1: Red mimeograph typewriter font.

- RM418 32¢ on 2 lbs



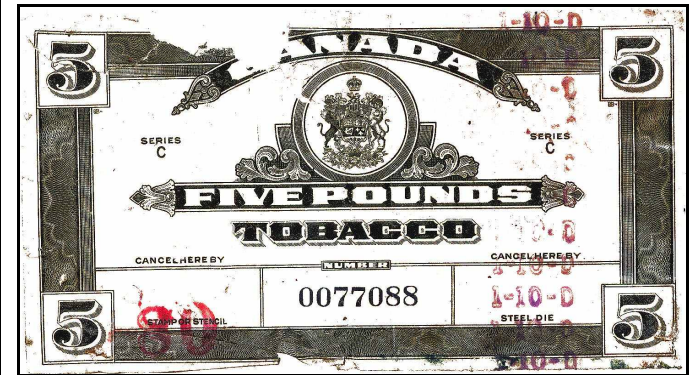
Type 2: Violet mimeograph typewriter font.

- RM420 32¢ on 2 lbs
a † — Inverted overprint



Type 3: Red-Violet "pica" mimeograph.

- RM422 32c on 2 lbs



Type 4: Hand-stamped 10 mm Roman figures. The Brandom catalogue uses "purple" to describe one of the colours used. It is not known if this referred to a violet or a magenta hue.

- RM424 Cherry-red 80 on 5 lbs Coupon Stamp
- RM425 † "Purple" 80 on 5 lbs Coupon Stamp

• 1942 Excise Tax Overprints by Rock City Tobacco, 6-13-D



NOTE: Overprint is red.

- RM428 48ct on 3 lbs

(1942 Excise Tax Overprints continue next page.)

• 1942 Excise Tax Overprints by the British American Bank Note Company



NOTE: Dark blue Gothic 2½ mm figures over 1½ mm 'EXCISE TAX'

- RM430 16¢ on 1 lb
a † — Inverted overprint
- RM432 32¢ on 2 lbs
- RM433 33¢ on 2 lbs
- RM435 48¢ on 3 lbs

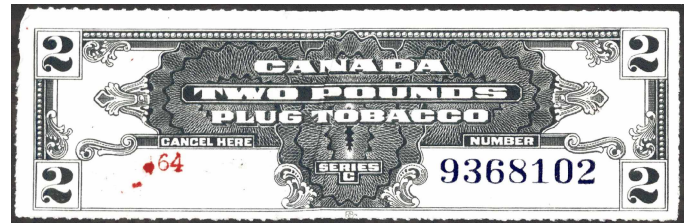
Series 'C' – Coupon and Plug Stamps – Overprinted with Excise Tax at March 1943 Rate

• 1943 Excise Tax Overprints by Imperial Tobacco, 1-23-D



NOTE: Dark blue 3½ mm Gothic figures and 3½ by 7 mm box on BABN 1942 excise tax overprint.

- RM439 32¢ on 1 lb
- RM440 † 48¢ on unlisted 24¢ on 1½ lb
- RM441 64¢ on 2 lbs



Type 2: Red mimeographed 2½ mm elite typewriter font.

NOTE: This item dates from the period immediately following the 1947 repeal of the requirement that the amount of excise tax be shown on the excise duty stamps, and the depletion of the existing supply of BABN overprints. It is known used on a box of Rock City plug tobacco.

- RM458 .64 on 2 lbs

• 1943 Excise Tax Overprints by Macdonald Tobacco, 1-10-D



Type 1: Violet 7 mm Gothic figures and 4 by 11 mm box on BABN 1942 excise tax overprint.

- RM446 64 on 32¢ on 2 lbs



Type 2: Red 8 or 10 mm Roman figures.

- RM449 † 8 mm 1.60 on 5 lbs Coupon Stamp
- RM450 † 10 mm 1.60 on 5 lbs Coupon Stamp

• 1943 Excise Tax Overprints by British American Bank Note



NOTE: Dark blue 3 mm Gothic figures and three stacked 7 mm lines on BABN 1942 excise tax overprint.

- RM460 32¢ on 1 lb
- RM461 48¢ on unlisted 24¢ on 1½ lbs
- RM462 64¢ on 2 lbs
- RM464 96¢ on 3 lbs



NOTE: Dark blue Gothic 2½ or 3 mm figures over 1½ mm 'EXCISE TAX'

- RM466 32¢ (2½ mm) on 1 lb
- RM467 48¢ (2½ mm) on 1½ lbs
- RM468 64¢ (3 mm) on 2 lbs
- RM469 66¢ (3 mm) & three stacked lines on 64¢ on 2 lbs
- RM470 66¢ (3 mm) on 2 lbs
- RM472 96¢ (3 mm) on 3 lbs
- RM474 \$1.60 (2½ mm) and 5 POUNDS on ½ lb ('5' in each corner)

• 1943 Excise Tax Overprints by Rock City Tobacco, 6-13-D



Type 1: Blue-black 3 mm Roman figures and two boxes on BABN 1942 excise tax overprint.

- RM453 64c on 2 lbs
- RM455 96c on 3 lbs

RM468 with shifted "EX"



See IMPORTANT NOTE on page 23 regarding shifted overprints.

Series of 1886, 1887 and 1889



Series of 1886

Series of 1887

Series of 1889

NOTE: Stamps are Perf-12.

RN1 1/10 lb, Series of 1886

RN2 1/8 lb, Series of 1887

RN3 1/12 lb, Series of 1889

Series 'C' (1935 onwards)



RN30 – Perforated 11

RN32 – Imperforate

NOTES:

① Unless otherwise noted, stamps are Perf-11.

② **WARNING:** Perforated stamps with guillotined edges exist. These were usually guillotined vertically by an automated stamping machine. Stamps severely guillotined on four sides were produced by the machines of American companies to match the size of the American duty stamps.

RN6 1/16 lb

RN7 † — Imperf

(Items seen were trimmed to imperf by tobacco manufacturer)

RN9 2/29 lb

RN11 2/27 lb

RN12 1/13 lb

RN14 1/12 lb

RN16 — Imperf

RN18 2/23 lb

RN20 1/11 lb

RN22 2/21 lb

RN24 1/10 lb

RN27 2/19 lb

RN28 — Imperf

RN30 1/9 lb

RN32 — Imperf

RN34 2/17 lb

RN35 — Imperf

RN36 1/8 lb

RN37 — Imperf

RN38 2/15 lb

RN40 1/7 lb

NOTE: The vertically imperforate items formerly listed as RN15, RN25 and RN31 have been removed. The vertical margins (especially those on the 1/9 lb) are just not wide enough to preclude production from the vertical guillotining of sheets whose perforations were slightly off centre. Tuckett tobacco commonly guillotined the small tobacco stamps used by it to a width of 2.5 cm.

Series 'A' (1934)



RN4

NOTE: Stamps are Perf-12

RN4 1/9 lb

RN5 2/15 lb

NOTE: Starting in July 1883, the cancels on the stamps used by Canadian manufacturers incorporated their official Licence Code. Initially, the numeric designation of the Inland Revenue Division was part of the code, e.g., "1-17" on a tobacco stamp was Macdonald Tobacco ("1") in the Montréal Division ("17"). In September 1921, the latter part of the code was changed to the alphanumeric designation of the Customs & Excise Port, e.g., "10-D" was the Port of Montréal, Province of Québec.

There were three parallel series of these codes: Tobacco Manufacturers (which included cigarettes and snuff), Cigar Manufacturers, and, from October 1941, Raw Leaf Packers. Thus, code "6-10-D", being Licence № 6 of Customs & Excise Port № 10 in the Province of Québec, represented:

- Imperial Tobacco Company, on a Tobacco, Cigarette or Snuff stamp,
- General Cigar Company, on a Cigar stamp,
- J.O. Forest & Cie., on a domestic Raw Leaf stamp.

At some point prior to May 1939, the Revenue Department introduced a policy under which approved foreign manufacturers were supplied with excise stamps without pre-payment of the applicable customs duty. The stamps were to be cancelled by the manufacturer with a three-digit identification number assigned by the Department and affixed to the packages in the foreign factories or while in bond at a Canada Customs office.

For details of the manufacturers' licence codes and identification numbers see articles listed in the References given at the end of the catalogue. These articles from *Canadian Revenue Newsletter* have been posted on-line.

(Series 'C' continues next page.)

Series 'C' – Revalued for Excise Duty at September 1939 & June 1940 Rates

• 1939 Overprints by Imperial Tobacco, Licence 1-23-D



RN43

NOTE: Perf-11 and Black 5 mm Gothic figures and 4 mm squares over old values

RN43 2/27 lb on 1/13 lb

RN44 1/11 lb on 2/21 lb

RN45 2/19 lb on 1/9 lb

• 1940 Overprints by Imperial Tobacco, Licence 1-23-D



RN55

NOTE: Perf-11 and Black 5 mm Gothic figures and four 4 mm horz. bars over old values

RN55 2/29 lb on 1/13 lb

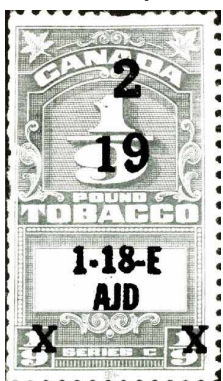
RN57 1/10 lb on 1/9 lb

a – Typeset bars at bottom replaced by thin, irregular lines done by hand-stencil



Shifted RN55

• 1939 Overprints by Tuckett Tobacco, Licence 1-18-E



RN49

NOTE: Perf-11 and Black 5 mm Roman figures and 3½ mm "X"s over old values

RN49 2/19 lb on 1/9 lb

• 1940 Overprint by Royal Canadian Tobacco, Licence 4-50-E



Detail of RN57a



RN60

NOTE: Perf-11 and repeating Violet overprint.

RN60 1/15 LB on 2/27 lb

• 1939 Overprints by the British American Bank Note Co.



RN51

NOTE: Perf-11 and Dark blue 6 mm Roman figures and four 4 mm horz. bars over old values

RN51 2/27 lb on 1/13 lb

RN52 1/11 lb on 2/21 lb

RN53 2/19 lb on 1/9 lb

• 1940 Overprint by the British American Bank Note Co.



RN63

NOTE: Perf-11 and Dark blue 5 mm Gothic figures & four 4 mm horz. bars over old values

RN63 1/16 lb on 2/23 lb

Important Note:

The wartime overprints on the stamps were usually done in great haste to accommodate ongoing production. As a result, their placement on the stamp can vary widely. This is particularly true for those applied by tobacco companies.

In view of this, it has been decided to assign designations for shifted overprints only in exceptional circumstances. In spite of that, readers may want to collect such items when the shift is significant. Examples of such shifts will be illustrated.

The same policy will be applied to doubled overprints where they are minor, and appear to be the result of a kiss-print rather than a second pass through a press. In many instances of full doubling, the second pass through the press appear to have been done deliberately to correct a gross misplacement of the original overprint.

Series 'C' – Overprinted with Excise Tax at June 1942 Rate

● 1942 Excise Tax Ovpt. by Imperial Tobacco, Licence 1-23-D



RN71

NOTE: Perf-11 and Red 3 mm Gothic figure and ¢ over a 2 mm, one-line "EXCISE TAX"

- RN66 2¢ on 2/29 lb
- RN67 2¢ on 1/13 lb
- RN68 2¢ on 1/12 lb
- RN69 2¢ on 2/23 lb
- RN70 2¢ on 2/21 lb
- RN71 2¢ on 1/10 lb
- RN72 † 2¢ on 2/19 lb
- RN73 3¢ on 2/15 lb

RN69 with partial tripling of "2¢" via kiss-prints



● 1942 Excise Tax Ovpts by Tuckett Tobacco, Licence 1-18-E

NOTE regarding the Types 2, 3 and 5 overprints:

- The small "2"s measure 3 mm high by 2¾ mm wide; the large "2"s measure 3½ mm high by 3-¾ mm wide.



RN91

Type 1: Perf-11 and 6 mm Roman figure & "ct" over two-line 3 mm Gothic "EXCISE TAX"

- RN90 † Red, 2ct on 1/10 lb
- RN91 Violet, 2ct on 2/19 lb

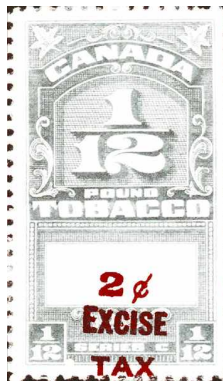
● 1942 Excise Tax Ovpt, Macdonald Tobacco, Licence 1-10-D



RN77

NOTE: Perf-11 and repeating mimeograph of Violet or Red 1-10-D 2¢

- RN77 Violet 2¢ on 1/10 lb
 - a — Inverted ovpt
- RN78 Red 2¢ on 1/10 lb
 - a — Inverted ovpt



RN94 – 3 mm "2"

Type 2: Perf-11 and Red Roman "2" over two-line 3 & 2½ mm Gothic "ExcisE TAX" – Tall "E"s in "ExcisE", short, wide "TAX"

- RN94 Red, 3 mm 2¢ on 1/12 lb
- RN98 † — 3 mm 2¢ on 1/10 lb
- RN99 † — 3 mm 2¢ on 2/19 lb

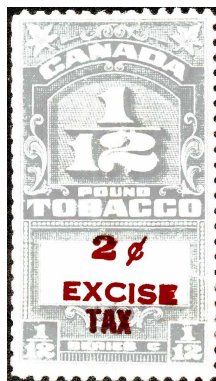
● 1942 Excise Tax Ovpt, Rock City Tobacco, Licence 6-13-D



RN82

NOTE: Perf-11 and Red "6-10D / 2407 / EXCISE TAX 2 ct" in four lines

- RN82 2¢ on 1/10 lb



RN101 – 3 mm "2"

Type 3: Perf-11 and Red Roman "2" over two-line 2½ & 3 mm Gothic "EXCISE TAX" – Tall, narrow "tax", with close ("TAX") and wide ("TAX") spacing.

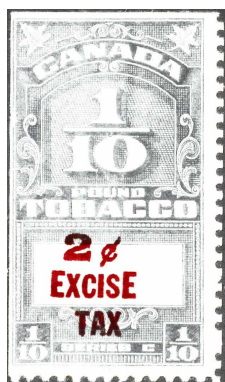
- RN101 Red, 3 mm 2¢ on 1/12 lb, close spacing
- RN105 — 3½ mm 2¢ on 1/10 lb, wide spacing

Type 4: Reserved for a combination of "EXCISE" from Type 3 and "TAX" from Type 2.

See IMPORTANT NOTE on page 23 regarding shifted overprints.

(1942 Tuckett Excise Tax Overprints continue next page.)

• 1942 Tuckett Overprints continued from previous page.



RN119a – 3½ mm “2”

Type 5: Perf-11 and Red or Black Roman “2” over two-line 3 & 2½ mm Gothic “ExcisE TAX” – Tall “E”s in “ExcisE”, tall, narrow “TAX”.

See **NOTE** under Tuckett Tobacco heading on page 24.

NOTE: There is great variability in the quality of the overprint and the height of the letters in “excise”. Both excessive ink and inadequate ink are common, especially with the black overprints.

RED Overprints

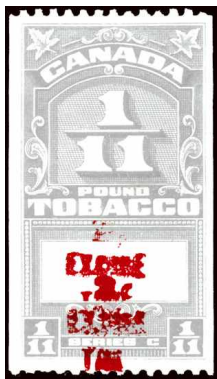
- RN112 2¢ (3 mm) on 1/13 lb
a — Double overprint (See image below.)
- RN114 2¢ (3 mm) on 1/12 lb
a — 3½ mm 2¢
- RN115 2¢ (3 mm) on 2/23 lb
a — 3½ mm 2¢
- RN117 2¢ (3 mm) on 1/11 lb
a — Double overprint (See image below.)
- RN118 2¢ (3 mm) on 2/21 lb
a † — 3½ mm 2¢
- RN119 2¢ (3 mm) on 1/10 lb
a — 3½ mm 2¢
- RN120 2¢ (3 mm) on 2/19 lb
a † — 3½ mm 2¢

BLACK Overprints

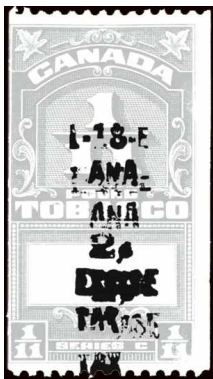
- RN125 2¢ (3 mm) on 2/23 lb
- RN126 2¢ (3 mm) on 1/11 lb
a † — Double overprint
c — Double overprint of 3½ mm 2¢ (See image below.)
- RN127 2¢ (3 mm) on 2/21 lb
a — 3½ mm 2¢
- RN129 2¢ (3 mm) on 2/19 lb



RN112a

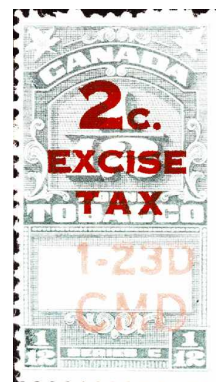


RN117a



RN126c

• 1942 Excise Tax Ovpts by British American Bank Note Co.



RN135

NOTE: Perf-11 and Red 6 mm Gothic figures over a two-line 3 mm “EXCISE TAX”

- RN131 1c on 1/16 lb
- RN132 2c on 2/29 lb
- RN133 2c on 2/27 lb
- RN134 2c on 1/13 lb
- RN135 2c on 1/12 lb
- RN136 2c on 2/23 lb
- RN137 2c on 1/11 lb
- RN138 2c on 2/21 lb
- RN139 2c on 1/10 lb
- RN140 2c on 2/19 lb
- RN143 3c on 2/15 lb

Series 'C' – Overprinted with Excise Tax at March 1943 Rate

● 1943 Excise Tax Overprint by Imperial Tobacco, 1-23-D



RN149

NOTE: Perf-11 and medium blue 6 mm Gothic figure and "c." over an 11 X 4 mm box on red BABN 1942 excise tax overprint.

- RN145 4c on 2c. on 2/29 lb
- RN147 † 4c on 2c. on 1/13 lb
- RN148 4c on 2c. on 1/12 lb
- RN149 4c on 2c. on 2/23 lb
- RN151 4c on 2c. on 2/21 lb
- RN152 4c on 2c. on 1/10 lb
- RN154 6c on 3c. on 2/15 lb

● 1943 Excise Tax Overprint Rock City Tobacco, 6-13-D



RN162

NOTE: Perf-11 and translucent, shiny violet-black 5 mm Gothic figure and "c." over an 8 X 8 mm box on red 1942 BABN excise tax overprint.

- RN162 4c on 2c. on 1/10 lb

(See page 89 for a discussion of the inks used by Rock City for its 1943 overprints.)

● 1943 Excise Tax Ovpts by Tuckett Tobacco, Licence 1-18-E



RN169

Type 1: Perf-11 and large, irregular, hand-stamped blue "4c" on red 1942 BABN excise tax overprint. The "1-18-E" and month code were applied in black separately from the hand-stamp.

- RN169 4c on 2c. on 2/21 lb
- RN170 4c on 2c. on 1/10 lb
- RN171 4c on 2c. on 2/19 lb



RN175

Type 2: Perf-11 and printed blue (or colour as noted) 4 mm Gothic "4" and c, with licence number and date-code on red 1942 BABN excise tax overprint. The "1-18-E" and month code formed part of the Tuckett overprint.

- RN173 † 2c on 1c. on 1/16 lb
- RN174 4c on 2c. on 1/13 lb
- RN175 4c on 2c. on 1/12 lb
- RN176 4c on 2c. on 2/23 lb
 - a — Grey overprint
 - b — Double blue overprint
 - c — Chalky grey-blue ovpt

(1943 Type 2 Tucketts Overprint continues next column.)

● 1943 Excise Tax Ovpts by Tuckett Tobacco, Licence 1-18-E

(continued from previous column.)



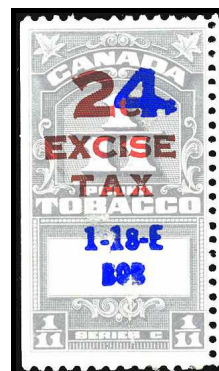
RN176a

Type 2: continued.

- RN178 4c on 2c. on 1/11 lb
- RN179 4c on 2c. on 2/21 lb
 - a — Chalky-blue overprint
- RN180 4c on 2c. on 1/10 lb
- RN181 4c on 2c. on 2/19 lb



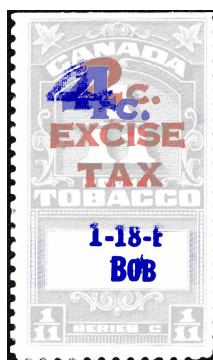
RN176b



Shifted RN178



RN179a

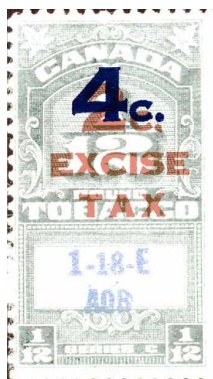


RN187

Blue Tuckett Type 2 on dark blue 1943 BABN Type 1 on red 1942 BABN excise tax overprint.

- RN187 4c on RN198 - 4c. on 2c. on 1/11 lb

● 1943 Excise Tax Ovpts by British American Bank Note Co.



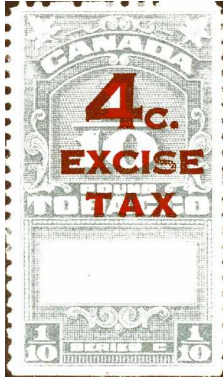
RN196

Type 1: Perf-11 and dark blue, 6½ mm Gothic figure with serifs and 1mm "foot", or when noted 7½ mm figure with weak or no serifs and 2 mm "foot", on old 1942 BABN excise tax.

- RN192 † 2c. on 1c. on 1/16 lb
- RN194 † 4c. on 2c. on 2/27 lb
- RN195 4c. on 2c. on 1/13 lb
- RN196 4c. on 2c. on 1/12 lb
- RN197 4c. on 2c. on 2/23 lb
- RN198 4c. on 2c. on 1/11 lb
- RN199 4c. on 2c. on 2/21 lb
- RN199A — 7½ mm 4c.
- RN200 4c. on 2c. on 1/10 lb
- RN201 4c. on 2c. on 2/19 lb
- RN201A — 7½ mm 4c.
- RN202 4c. on 2c. on 1/9 lb

• 1943 Excise Tax Ovppts by British American Bank Note Co.

(continued from previous column.)



RN216 – Tall “4”

Type 2: Unless otherwise noted, **perf-11** and **red** 5½ to 5¾ mm Gothic figure over two-line, 3 mm ‘EXCISE TAX’.

RN206 † **4c.** (size?) on **1/12 lb**
 RN207 — 5½-5¾ mm **4c.** and imperf

NOTE: Observed RN207 measures 2.5 cm in width. As such it may be a result of a tobacco manufacturer trimming a perforated stamp (RN206) during packaging. See RN250 & 280.

RN211 **4c.** on **1/11 lb**
 RN211a — Rouletted at left side

RN213 **4c.** on **2/21 lb**

RN215 **4c.** on **1/10 lb**
 a — Roulette-11 at left side
 RN216 — 6½ to 6¾ mm **4c.**

RN217 **4c.** on **2/19 lb**
 RN218 — 6½ to 6¾ mm **4c.**

RN219 **4c.** on **1/9 lb**
 RN220 — 6½ to 6¾ mm **4c.**

RN221 **4c.** on **2/17 lb**

RN223 **4c.** on **1/8 lb**



RN229

Type 3: Perf-11 and **red** 3 mm Gothic ‘4c. EXCISE TAX’ with rosettes and new weight.

RN229 **4c.** and **2/17 lb** on 1/7 lb

NOTE: The overprinting of the Excise Tax on the Excise Duty stamps was discontinued in 1947. Regular Series ‘C’ returned to use.

Series ‘C’ – Revalued in 1951 and 1952 by BABN

NOTE: Perf-11 and **red** 6 or 6½ mm Gothic figures and two, vertical 4x2 mm bars over old values.

The overprinting on RN234, 236 and 238 was poorly done. Over-inking and under-inking are normal. Crisp examples are the exception. A common feature is the bottom ends of the digits in “17” being weak or even absent. This can occur even in instances were the rest of the “2/17” is heavily over-inked. Over-inking can cause the bars to merge and appear as single rectangles.



RN234

RN232 § **1/16 lb** (6½ mm) on 1/12 lb

RN234 **2/17 lb** (6 mm) on 1/13 lb

RN236 **2/17 lb** (6½ mm) on 1/11 lb

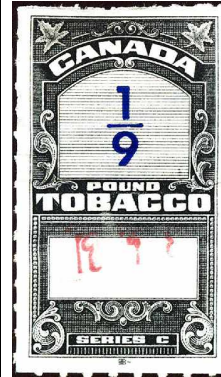
RN238 **2/17 lb** (6½ mm) on 2/19 lb

§ The date of RN232 is not known. The separation of Perf-11 for this stamps is given by Brandom. RN232 stamps seen by this writer are all trimmed copies.

Series ‘C’ – New Design – 1960s

NOTE: See page 54 for discussion and illustrations of hyphen-hole perfs.

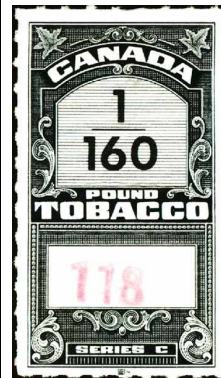
BLUE Denominations



RN259

RN244 **1/64 lb**, imperf
 RN247 **1/13 lb**, hyphen perf
 RN248 — Imperf
 RN250 **1/12 lb**, trimmed to imperf by tobacco company
 RN253 † **2/21 lb**, hyphen perf
 RN255 **1/10 lb**, hyphen perf
 RN258 **2/19 lb**, imperf
 RN259 **1/9 lb**, hyphen perf
 RN260 — Imperf
 RN262 **2/17 lb**, imperf
 RN263 **1/8 lb**, hyphen perf
 RN268 † **2/9 lb**, imperf

BLACK Denominations

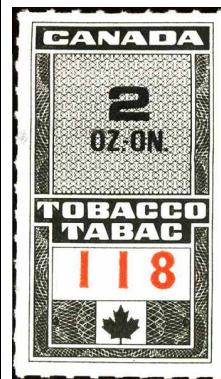


RN271

RN271 **1/160 lb**, hyphen perf
 RN277 **1/13 lb**, hyphen perf
 RN278 † — Imperf
 RN280 **1/12 lb**, trimmed to imperf by tobacco company
 RN282 **1/11 lb**, imperf
 RN283 **2/21 lb**, hyphen perf
 RN285 **1/10 lb**, hyphen perf
 RN286 — Imperf
 RN287 **2/19 lb**, hyphen perf
 RN288 — Imperf
 RN289 **1/9 lb**, hyphen perf
 RN290 — Imperf
 RN292 **2/17 lb**, imperf
 RN293 **1/8 lb**, hyphen perf
 RN294 — Imperf

Series of 1971 – Weight in Ounces

NOTE: See page 54 for discussion and illustrations of hyphen-hole perfs.



RN303

RN299 **1 oz**, hyphen perf
 RN300 — Imperf
 RN301 **1½ oz**, hyphen perf
 RN302 — Imperf
 RN303 **2 oz**, hyphen perf
 RN304 — Imperf
 RN306 **4 oz**, imperf
 RN308 **6 oz**, imperf

NOTE: Series 1971 was initially printed by BABN. As of September 1972, the printing of stamps for manufactured tobacco was transferred to CBN, who used the original plates prepared by BABN. The latter continued to print the cigar, cigarette and raw leaf stamps. The dual use of the plates was possible since they were the property of the Government of Canada and not of BABN.

The 1972 contract with CBN gave the denominations of the manufactured tobacco stamps, without regards to format, as: 1, 1½, 2, 4, 6, 8 and 12 ounces, 1, 2, 3 and 5 pounds, and “**any other denomination that may be required by the Department [of National Revenue].**”

Series of 1880 – Consumption & Warehouse – Black, Green & Red Stamps



RP1



RP96



RP199

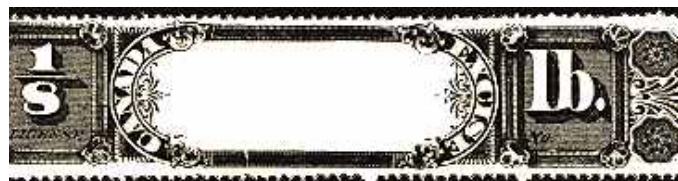
NOTE: Unless otherwise indicated, stamps in Series 1880 are Perf-12 with block watermarked wove paper and blue 4 mm serial numbers.

• **BLACK Consumption Stamps for the Full Rate of Excise Duty**
 'Open' for general use at all Inland Revenue Divisions



- RP1 1/20 lb
n — no serial #
a † — Unwmk
- RP4 1/10 lb
n — no serial #
- RP7 1/5 lb
n — no serial #
- RP9 1/4 lb
n — no serial #
a † — Unwmk
- RP11 1/2 lb
n — no serial #

Blank Central Panel



- RP13 1/8 lb
n — no serial #
a — Unwmk

Inscribed for use at specific Inland Revenue Divisions



Hamilton Division – Signature of C.G. Fortier

- RP15 † 1/20 lb
n — no serial #

- RP18 1/10 lb
n — no serial #
- RP21 1/5 lb
n — no serial #
- RP23 1/4 lb
n † — no serial #

Montréal Division – Signature of J.L. Vincent.

- RP27 1/20 lb
n — no serial #
- RP30 1/10 lb
n † — no serial #
a — Unwmk
an † — no serial #
- RP33 1/5 lb
n † — no serial #
- RP35 1/4 lb
n — no serial #
a † — Unwmk

Québec Division – Signature of G. LaRue.

- RP39 1/20 lb
n — no serial #
a — Unwmk †
- RP42 1/10 lb
n † — no serial #
a — Unwmk
an — no serial #

(See † NOTE on page 29.)

- RP45 1/5 lb
n † — no serial #
- RP48 1/4 lb
n † — no serial #
a — Unwmk
an † — no serial #
- RP50 1/2 lb
n † — no serial #
a † — Unwmk
an — no serial #

Toronto Division – Signature of J.Morrow or W.C. Stratton

- RP53 † 1/20 lb, Morrow
n — no serial #
- RP54 — Stratton, roulette
n † — no serial #
- RP56 † 1/10 lb, Morrow
n † — no serial #
a — Unwmk
- RP60 1/5 lb, Morrow
n † — no serial #

(Series 1880 continues next page.)

Series 1880 BLACK STAMPS continued from previous page.

Windsor Division – Signature of James Gow

- RP67 **1/20 lb**
- RP69u — Inscribed “Semi Monthly” instead of “S.M.”, no serial, imperf
- RP70 **1/10 lb**
 - n — no serial #
 - a † — Unwmk
- RP73 **1/5 lb**
 - n — no serial #
- RP75 **1/4 lb**
 - n — no serial #
 - a † — Unwmk
- RP77 **1/2 lb**
 - n — no serial #

● **GREEN Consumption Stamps for the Low Rate of Excise Duty ‘Open’ for general use at all Inland Revenue Divisions**



- RP79 **1/20 lb**
 - n — no serial #
- RP82 **1/10 lb**
 - n — no serial #
- RP85 **1/5 lb**
 - n — no serial #
- RP87 **1/4 lb**
 - n — no serial #
- RP89 **1/2 lb**
 - n — no serial #
- RP91 **1 lb**
 - n — no serial #

Inscribed for use at specific Inland Revenue Divisions



Joliette Division – Signature of R.M. Leprohon.

- RP93 **1/20 lb**
 - n — no serial #
- RP96 **1/10 lb**
 - n — no serial #
- RP99n **1/5 lb**, no serial #
- RP100a † — Roulette, unwmk
- RP101n **1/4 lb**, no serial #
- RP102a — Roulette, unwmk
- RP103 † **1/2 lb**
 - n — no serial #
- RP104an† — Roulette, unwmk, no serial #
- RP105n **1 lb**, no serial #
- RP106a — Roulette, unwmk

Montréal Division – Signature of J.L. Vincent.

- RP107n **1/20 lb**, no serial #
- RP110 † **1/10 lb**
 - n — no serial #
- RP111 — Roulette
 - n — no serial #
 - an † — Unwmk, no serial #
- RP113 **1/5 lb**
 - n — no serial #
 - a † — Unwmk
- RP115 — Variant form of ‘MONTREAL’



RP113 – Standard ‘MONTREAL’

RP115 – Variant ‘MONTREAL’

- RP117 **1/4 lb**
 - n — no serial #
- RP118 — Roulette
- RP119 **1/2 lb**
 - n — no serial #
- RP121 **1 lb**
 - n † — no serial #

Québec Division – Signature of G. LaRue.

- RP123 **1/20 lb**
 - n — no serial #
- RP126 **1/10 lb**
 - n — no serial #
- RP129 **1/5 lb**
 - n — no serial #
 - a † — Unwmk
 - an † — no serial #
- RP131 **1/4 lb**
 - n — no serial #
 - a † — Unwmk
- RP133 **1/2 lb**
 - n — no serial #
- RP135 **1 lb**
 - n — no serial #

Windsor Division – Signature of James Gow.

- RP137 **1/20 lb**
 - n — no serial #
- RP140 **1/10 lb**
 - n — no serial #
- RP141a — Roulette, unwmk
- RP143 **1/5 lb**
 - n — no serial #
- RP145 **1/4 lb**
 - n — no serial #
 - a † — Unwmk
- RP147 **1/2 lb**
 - n — no serial #
- RP149 **1 lb**
 - n — no serial #
- RP150a — Roulette, unwmk

† NOTE: Serial numbers indicate that this is an instance where a stamp at the edge of a sheet missed the sheet watermark, rather than a printing on unwatermarked paper. The same might be true for items marked (†) as “not seen”.

(Series 1880 continues next page.)

● **Series 1880 'RED' Warehouse Stamps for Excise**
 'Open' for general use at all Inland Revenue Divisions



- RP155 **1/10 lb**
n — no serial #
- RP158 **1/5 lb**
n — no serial #
- RP159 † — Roulette
- RP160 **1/4 lb**
n — no serial #

Blank Central Panel



- RP164 **1/8 lb**
n — no serial #

Inscribed for use at specific Inland Revenue Divisions



Hamilton Division – Signature of *C. G. Fortier*

- RP171a **1/5 lb**, unwmk
an — no serial #
- RP173 **1/4 lb**
n — no serial #
a — Unwmk
an † — no serial #

Montréal Division – Signature of *J. L. Vincent*.

- RP180 **1/10 lb**
n — no serial #
a — Unwmk
an † — no serial #
- RP183 **1/5 lb**
n † — no serial #
a — Unwmk
an — no serial #
- RP185a **1/4 lb**, unwmk
an — no serial #

Québec Division – Signature of *G. LaRue*.

- RP192 **1/10 lb**
n — no serial #
a — Unwmk
- RP195 **1/5 lb**
n — no serial #

- RP197 **1/4 lb**
n — no serial #
- RP199 **1/2 lb**
n — no serial #
a † — Unwmk

Toronto Division – Signature of *J. Morrow*

- RP201a **1/20 lb**, unwmk
an † — no serial #
- RP204a **1/10 lb**, unwmk
an — no serial #
- RP207a **1/5 lb**, unwmk
an — no serial #

Windsor Division – Signature of *James Gow*

- RP213 † **1/20 lb**
a — Unwmk
an — no serial #
- RP214a † — Rouletted, unwmk
- RP216 **1/10 lb**
a † — Unwmk
an — no serial #
- RP217a † — Roulette, unwmk
- RP219 † **1/5 lb**
n † — no serial #
- RP220 — Roulette
- RP221a **1/4 lb**, unwmk
n — no serial #
- RP222a — Roulette, unwmk
- RP223 **1/2 lb**
n — no serial #
- RP224 — Roulette
a † — Unwmk

IMPORTANT NOTE: Given the poor quality of the printing of the Series 1880 and 1881 strip-stamps, it has been decided that the many blobs, specks and scratches found on these items do not merit listings as "varieties". An extreme example exists in the form of a pane of ten of RP299 where the lower right corner of the sheet was crumpled and folded before the ink had dried. This produced numerous transfers of ink across the stamps.

Series of 1881 – Stock Code added at Centre-Right – Consumption, Warehouse & Customs



RP259



RP281n



RP319



RP362

NOTE: Unless otherwise indicated, stamps in Series 1881 are Perf-12 with block watermarked wove paper and blue 4 mm serial numbers.

● **BLACK Consumption Stamps for the Full Rate of Excise Duty**
Inscribed for use at specific Inland Revenue Divisions



London Division – Signature of *W.J. Gerald*.

RP227u 1/2 lb, Code "L11", no serial #, imperf (See NOTES on p. 32.)

Montréal Division – Signature of *J.L. Vincent*.

RP229 1/10 lb, Code "M14"

n — no serial #

a † — Unwmk

RP232 1/5 lb, Code "M13"

n — no serial #

Québec Division – Signature of *G. LaRue*.

RP241 1/10 lb, Code "N14"

n — no serial #

a — Unwmk

RP242 — Roulette

a — Unwmk

RP243 — Red serial #

a — Unwmk

RP244 — Red serial #, roulette

a — Unwmk

RP248 1/4 lb, Code "N12"

RP249 — Roulette, with variant "N12" (See NOTES on page 32.)

n — no serial #

RP250 — Perf-12, with variant "N12"

Toronto Division – Signature of *W.C. Stratton*.

RP254 1/16 lb, Code "C15"

RP255 † — Red serial #

RP257 1/10 lb, Code "C14"

n — no serial #

RP259 1/5 lb, Code "C13"

RP261 1/4 lb, Code "C12"

n — no serial #

Windsor Division – Signature of *James Gow*

RP267 † 1/16 lb, Code "G15"

a † — Overprinted with red "Montreal"

RP268n — Roulette, no serial #

RP272 1/8 lb, roulette, Code "G18"

RP273 1/5 lb, Code "G13"

RP274 — Roulette

n — no serial #

● **GREEN Consumption Stamps for the Low Rate of Excise Duty**
Inscribed for use at specific Inland Revenue Divisions



Trois-Rivières Division – Signature of *Chas.D. Hébert*.

RP281n 1/4 lb, Code "F44", no serial #

● **'RED' Warehouse Stamps for Excise**
Inscribed for use at specific Inland Revenue Divisions



Montréal Division – Signature of *J.L. Vincent*.

RP286 1/10 lb, Code "M34"

RP287 — Roulette

(NOTE: RP286 is known used and stamped "CANADA LEAF" in violet.)

RP291 1/4 lb, Code "M32"

(Series 1881 continues next page.)

Series 1881 'RED' STAMPS continued from previous page.

Québec Division – Signature of *G. LaRue*.

- RP298 **1/10 lb**, Code "N34"
a † — Unwmk
- RP299 — Roulette
n — no serial # (See ¶ NOTE on page 29.)
a — Unwmk ¶
- RP300 — Perforated at top, Rouletted at bottom. (See images.)
- RP304 **1/4 lb**, Code "N32"
n † — no serial #



Toronto Division – Signature of *W.C. Stratton*.

- RP311an† **1/10 lb**, Code "C34", unwmk, no serial #
- RP314 **1/4 lb**, Code "C32"
- RP315 — Roulette
- RP316a† **1/2 lb**, Code C31", unwmk
- RP317 — Roulette, block wmk
n — no serial #
a † — Unwmk

Windsor Division – Signature of *James Gow*

- RP319 **1/20 lb**, Code "G36"
a † — Unwmk
- RP320 — Roulette
n — no serial #
- RP321 † **1/16 lb**, Code "G35"
- RP322 — Roulette
n — no serial #
- RP323 **1/10 lb**, Code "G34"
n † — no serial #
a † — Unwmk
- RP324 — Roulette, block wmk
a † — Unwmk
- RP325 **1/5 lb**, Code "G33", roulette
n † — no serial #

• **BLUE STAMPS for Imported Tobacco Products**

NOTE: Some stamps in this group have the word "LICENSE" under the denomination rather than the proper "ENTRY". The variant is noted.

'Open' for general use at all Inland Revenue Divisions



- RP333 **Not More Than 1/20 lb**, Code "A69", roulette
n — no serial #
- RP334 **1/16 lb**, Code "A67"
- RP335 — Roulette
n — no serial #
a † — Unwmk
- RP336a — Red serial #, perf-12, unwmk
- RP338 **1/10 lb**, Code "A66", "LICENSE", roulette
n — no serial #
an † — Unwmk, no serial #

- RP340 **1/8 lb**, Code "A70", red serial #
- RP341 — Roulette, red serial #
n — no serial #
an — no serial #, unwmk
- RP342 **1/5 lb**, Code "A65"
- RP343 — Roulette
- RP344 — Roulette, "LICENSE"
n — no serial #

NOTE: RP344n exists unused with a hand-stamped diagonal red overprint "NOT MORE THAN" (31 by 2 mm) to the immediate left of the denomination. The status of this overprint is unknown.

- RP345 **1/4 lb**, Code "A64"
n — no serial #
- RP346 — Roulette
- RP347 **1/2 lb**, Code "A63"
- RP348 † — Roulette
n — no serial #
- RP349n **1 lb**, Code "A62", no serial #
- RP350 — Roulette

Inscribed for use at specific Inland Revenue Divisions



Montréal Division – Signature of *J.L. Vincent*.

- RP358 **Not More Than 1/20 lb**, Code "M69"
n — no serial #
- RP360 **1/16 lb**, Code "M67"
- RP362 **1/10 lb**, Code "M66"
- RP363 — Roulette
- RP366 **1/5 lb**, Code "M65"
n — no serial #
- RP367 † — Roulette
- RP368 † **1/4 lb**, Code "M64"
n — no serial #
- RP369 — Roulette
- RP370 **1/2 lb**, Code "M63"
- RP372 **1 lb**, Code "M62" (See ¶ NOTE on page 29.)
a — Unwmk ¶

Toronto Division – Signature of *W.C. Stratton*.

- RP383n **1/16 lb**, Code "C67", no serial #
- RP387 **1/5 lb**, Code "C65"
n — no serial #

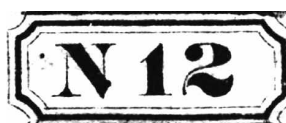
NOTE: RP387n exists as an imperforate in between pair, with perf-12 along the top and bottom edges of the pair.

- RP389n **1/4 lb**, Code "C64", no serial #
- RP392u **1 lb**, Code "C62", no serial #, imperf

NOTES:

- According to BABN records, RP227 was delivered to the Revenue Department, but only unfinished remainders ("u") are known to this writer.

- Based on observed serial numbers, the printing sequence for the black Québec 1/4 lb stamp was RP249, RP250, RP248. The stock codes on RP249 and RP250 have a "2" that differs from those used on other stamps in Series 1881.



RP248 – Regular "2"



RP249 & 250 – Variant "2"

1883 Overprints in Red on Series of 1880



RP416a



RP430a – used September 1884 (9 '84) by Arthur Marion, St-Jacques, Joliette Division (Licence 2-14)

• 1883 Overprints on Green Manufactured Tobacco Stamps



Red 1/5 lb Overprint



Red 1/4 lb Overprint

Joliette Division – Signature of *R.M. Leprohon*.

RP400a † 1/5 lb on 1/20 lb, roulette, unwmk

RP402a — on 1/2 lb, roulette, unwmk

RP404a † 1/4 lb on 1/20 lb, roulette, unwmk

Montréal Division – Signature of *J.L. Vincent*.

RP408 1/5 lb on 1/20 lb, block wmk

n — no serial #

RP409 — on 1/10 lb, roulette, block wmk

RP410n — on 1/2 lb, no serial #, block wmk

RP411 — on 1 lb, block wmk

Québec Division – Signature of *G. LaRue*.

RP416a 1/5 lb on 1/20 lb, unwmk

RP417 — on 1/10 lb, block wmk

RP419 — on 1 lb. block wmk

RP419a — on 1 lb, unwmk

RP421a 1/4 lb on 1/10 lb, unwmk

RP422a — on 1/2 lb, unwmk

Windsor Division – Signature of *James Gow*.

RP426 1/5 lb on 1/2 lb, block wmk

RP427 — on 1 lb. block wmk

• 1883 Overprint on *Tabac Canadien en Torquette* Stamp



RP430a *Tabac Canadien Seulement* 1/5 lb on 2 lbs *Tabac Canadien en Torquette*, 'Open' Division, perf-12, blue 4 mm serial #, unwmk wove paper

1883 Overprints in Red on Series of 1881



RP432 – used October 1884 (10 '84) by Arthur Marion, St-Jacques, Joliette Division (Licence 2-14)

• 1883 Overprint on *Tabac Canadien en Torquette* Stamp

RP432 *Tabac Canadien Seulement* 1/5 lb on 1/2 lb *Tabac Canadien en Torquette*, Terrebonne Division, Code "D53", perf-12, blue 4 mm serial #, block wmk paper

Please see the NOTE on page 22 for the Manufacturer Licence Codes that were introduced in July 1883 for the cancels used on the stamps.

Series of 1883 – Black, Green & Blue

RP436, 608 & 599



NOTES:

- ① Unless other wise noted, stamps are on **un-watermarked paper**, with **blue 4 mm serial numbers** for the **black and green stamps** and **red serial numbers** for the **blue stamps**.
- ② Both “**Montreal**” and “**Ottawa**” imprints, as well as “**no imprint**”, are found on the larger denominations of stamps (1/5 lb and up), as noted.
- ③ The lengths of the stamps include the outer frame line, but, except for the **1/12 lb**, ignore the outer ornaments as the latter are often weak. Some stamp designs can be found in two or more lengths.
- ④ These stamps were to have been printed exclusively from steel-plates (recess, intaglio). However, BABN, or a related company, did make some lithographic printings. Most of these litho-prints have not yet been identified, and might not have survived. **Litho-prints** are indicated by a suffix “**L**” (e.g RP22L), where they are known from actual stamps to exist.
- ⑤ Litho-prints and steel-prints can be identified in Series 1883 tobacco strip-stamps by a careful examination of the large coloured areas surrounding the denominations at left and right. This requires a 10X magnifier and a very bright light (e.g., a high intensity LED flashlight) at nearly a right angle to the direction of viewing.

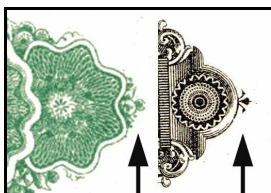
In general, the layer of lithographic ink will be very thin. As a result, the texture of the underlying paper produces an irregular appearance in the ink through which specks and thin, stringy patches of the paper are visible. In addition, fibres in the paper are usually visible in the dried ink, like hairs in dried paint.

It appears that in the original steel dies the large coloured areas were produced by the cutting in the metal of a series of closely spaced lines or dimples. These lines or dimples are visible in the thick, raised ink produced by steel-plate, recess printing.

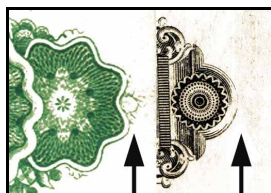
The first plates have a cross-hatch (**CH**) of precisely spaced diagonal lines. This frequently results in a grid pattern of white dots resembling a chessboard. Later plates show combinations of horizontal lines (**HL**), vertical lines (**VL**), diagonal lines (**DL**), and irregular spots (**IS**). Wear on the plate can be very evident in these solid areas with CH and some of the later fill is quite sloppy. As such, the sloppiness might be a result of re-touching of existing plates, rather than new plates. **See the Table on page 35 for details.**

Other characteristics can also assist in the identification of steel-versus litho-prints. These include the following:

- The 1/20, 1/16, 1/10, 1/8, 1/5, 1/4, 1/2 and 1-pound stamps have tiny ornaments at the very ends of the designs. These ornaments are usually very weak or absent on steel-prints, **but not always. (Caution!)**
- The overall definition of the image. Steel-prints are clearer and sharper than litho-prints.
- The overall texture of the inked impression. Steel-prints can feel rough, while litho-prints are smooth.



Typical Litho-prints:
Detailed Ornament at Tips



Typical Steel-prints:
Weak Ornament at Tips

● **BLACK STAMPS for the Full Rate of Excise Duty**



- RP435 **1/20 lb**, Perf-12, 152X14 mm
- RP436 — Roulette
- RP437 **1/16 lb**, Perf-12, 150X14 mm
- n — no serial #
- RP438 — Roulette, 153X14 mm
- RP440 **1/12 lb**, roulette, 251X14 mm
- a — 254X14 mm
- RP441 **1/10 lb**, Perf-12, 255X15 mm
- n — no serial #,
- RP442 — Roulette, 249X15 mm
- a — 253X15 mm
- RP443L — Litho-print, perf-12, 255X15 mm
- RP446 **1/9 lb**, roulette, 255X15 mm
- a — 250X15 mm

NOTE: RP446 is known trimmed to imperforate by a tobacco manufacturer during the packaging process. The formerly listed RP447 appears to have produced in the same manner.

- RP448 **1/8 lb**, Perf-12, 255X15 mm
- n — no serial #
- RP449 — Roulette, 253 or 251X20
- RP450L — Litho-print, perf-12, 254X15 mm
- RP553 **1/7 lb**, roulette, 253X15 mm
- RP555 **1/6 lb**, roulette, 255X15 mm
- RP556 **1/5 lb**, Perf-12, Montreal imprint
- n — no serial #
- RP557 — Roulette, Montreal imprint
- RP558 — Roulette, Ottawa imprint
- RP559 † — Roulette, no imprint
- RP560L — Litho-print, perf-12, Montreal imprint
- RP562 **1/4 lb**, Perf-12, Montreal imprint, 289-292X20 mm
- an — 286X20 mm, no serial #
- RP563 — Roulette, Montreal imprint
- RP564 — Roulette, no imprint

NOTE: BABN records show litho-prints for the black **1/4 lb**.

- RP567 † **1/2 lb**, Perf-12, Montreal imprint, 314X20 mm
- n — no serial #
- RP568 — Ottawa imprint, 313X20 mm
- RP569 — Roulette, no imprint, 313X20 mm
- RP571 **1 lb**, 3BF, roulette, no imprint, 5 mm serial #, 447X20 mm
- RP572L — Litho-print, 3BF, perf-12, no imprint, 4 mm serial, 454X20 mm
- n — no serial #

NOTE: “3BF” = vignette of “Three Beavers with Foliage at top edge”.

IMPORTANT NOTE: See page 69 for images of the varieties of Beaver Vignettes – 3BF and 1BN – found on the one-pound stamps.

(Series 1883 continues next page.)

● **Series 1883 GREEN STAMPS for the Low Rate of Excise Duty**



- RP575 **1/10 lb**, roulette, 248X15 mm
a — 253X15 mm
- RP577 **1/9 lb**, roulette, 256X15 mm
- RP578L **1/8 lb**, Litho-print, perf-12, 253X15 mm
- RP579 — Steel-print, roulette, 250X15 mm
- RP583 **1/6 lb**, roulette, 256X15 mm

NOTE: RP583 exists in two distinct shades: heavily-inked dark green and regular medium green. The difference is quite noticeable.

- RP584 **1/5 lb**, Perf-12, Montreal imprint, 254X20 mm
- RP584A† — Perf-12, Ottawa imprint
- RP585 — Roulette, Ottawa imprint, 251X20 mm
- RP586 — Roulette, no imprint, 254X20
- RP587L — Litho-print, perf-12, no imprint, 257X20 mm
n — no serial #
- RP589 **1/4 lb**, Perf-12, Montreal imprint, 289X20 mm
- RP590 — Roulette, Montreal imprint, 288X20 mm
- RP591 — Roulette, Ottawa imprint, 290X20 mm
- RP592 † — Roulette, no imprint
- RP593 **1/2 lb**, perf-12, Montreal imprint, 317X20 mm,
- RP596 — Roulette, no imprint, 313X20 mm
- RP597L **1 lb**, Litho-print, 3BF, perf-12, no imprint, 322X20 mm
- RP599 — Steel-print, 1BN, roulette, no imprint, 320X20 mm
- RP600 — Steel-print, 1BN, roulette, no imprint, 5 mm serial #, 320X20 mm, Long White End at right

NOTE: "1BN" = vignette of "One Beaver with No Foliage at top edge".

● **BLUE STAMPS for Imported Tobacco Products**



- RP603 **1/20 lb**, Perf-12, 155X14 mm
n — no serial #
- RP605 **1/16 lb**, Perf-12, 155X14 mm
n — no serial #
- RP608 **1/12 lb**, roulette, 255X14 mm
- RP610 **1/10 lb**, roulette, 255X15 mm
- RP612a **1/9 lb**, roulette, 250X15 mm
- RP613 **1/8 lb**, Perf-12, 255X15 mm
n — no serial #
- RP614 — Roulette, 255X15 mm
- RP615L — Litho-print, perf-12, 255X15 mm

(BLUE STAMPS continued.)

- RP618 **1/6 lb**, roulette, 253X15 mm
- RP619L **1/5 lb**, Litho-print, perf-12, Montrl imprint, 4 mm serial, 255 mm
- RP620 — Steel-print, roulette, Montreal, 5 mm serial #, 254X20 mm
- RP621 **1/4 lb**, Perf-12, Montreal imprint, 290X20 mm
n — no serial #
- RP622 — Roulette, Montreal imprint, 287X20 mm
- RP623 † — Perf-12, no imprint
- RP625 **1/2 lb**, Perf-12, Montreal imprint, 312X20 mm
n — no serial #
- RP626 — Roulette, Ottawa imprint, 312X20 mm

NOTE: BABN records show litho-prints for the blue **1/2 lb**.

- RP629L **1 lb**, Perf-12, 3BF, no imprint, no serial #, 455X20 mm
- RP630L — Roulette, 3BF, no imprint, 4 mm serial #, 455X20 mm
- RP632 — Steel-print, 3BF, roulette, no imprint, 5 mm serial, 450X20

Observed Fill Used for Large Solid Areas around Denominations

RP STAMP	LEFT END	RIGHT END	RP STAMP	LEFT END	RIGHT END
435 & 436	misc lines	misc lines	584	CH & IS	CH
437 & 438	misc lines	misc lines	585	CH	CH
441	CH	CH	586	IS	CH
442	HL & IS	IS	589	CH & IS	CH & IS
442a	HL with VL retouch	HL & IS		CH & IS	sloppy DL retouch
448	CH	CH	590	HL & IS	HL & IS
449 (253mm)	CH	CH	591	IS	IS
449 (251mm)	IS	IS & HL	593	CH & IS	CH & IS
556	CH	CH	596	IS & HL	IS & HL
557	HL	HL	603	IS & misc L	IS & misc L
558	CH	CH	605	IS & misc L	IS & misc L
562 (292mm)	CH	CH	610	HL & IS	HL & IS
562 (291mm)	HL & IS	HL & IS	613	CH & IS	CH & IS
562 (289mm)	IS & HL	DL § & IS	614	HL & IS	HL & IS
562a(286mm)	CH	CH		CH & IS	CH & IS
563	HL & IS	HL & IS	620	HL & IS	HL & IS
564	as 563, but worn, DL § added to right of "1"		621	CH	CH
567n	CH	CH		HL & IS	HL & IS
568	HL & IS	IS	622	IS & some HL	sloppy DL & IS
569	worn CH	worn CH	625	CH	CH
	IS	IS		IS & some weak CH	IS
575 & a	HL & IS	HL & IS	626	IS & very weak HL	IS
579	HL & IS	HL & IS	§ DL appears to be retouch		

RP589: First image is an enlargement of stamp № 000900 (position 10 in the pane of 10), showing the worn cross-hatch fill around the right "1/4".

The next two images are similar items from stamps № 000991 & 000992 (pos. 1 & 2), showing heavy re-touching of the plate to correct the wear.



Manufactured Tobacco – Strip Stamps – RP
Series of 1897 – Black, Green, Blue and Red Stamps
Early Plates – COLOURED PANELS for Cancel and Serial Number



Right: RP695 & 675



Below: RP665 & 725



Late Plates – WHITE PANELS for Cancel and Serial Number

RP650



NOTE: Unless otherwise indicated, stamps in **Series 1897** have **coarse roulettes** and **4½ mm serial numbers** – red for the black, green and blue stamps, **blue-violet** for the red stamps.

The stamps with “white panels” for the cancel and serial number are from late plates and show no trace of the filigree background. For some stamps, wear on the plates can cause the panels to appear white at first glance, without careful examination under magnification. Many of the “white panels” listed by Brandon (and daggered (†) here), especially amongst the red, green and blue stamps discontinued in 1908, may in fact simply be examples from worn plates.

● **BLACK STAMPS for the Full Rate of Excise Duty**



- RP635 **1/20 lb**
n — no serial #
- RP636 **1/16 lb**
n — no serial #
- RP637 **1/15 lb**
n — no serial #
- RP638 — White panels
- RP639 † — Blue-violet (?) serial #
- RP640 **1/14 lb, Roulette**
n — no serial #
- RP641 — Perf-12
- RP642 — White panels, roulette, blue-violet serial #
n † — no serial #
- RP643 — White panels, imperf, blue-violet serial #
- RP644 **1/13 lb**
n — no serial #
- RP645 **1/12 lb, 253X15 mm**
n — no serial #
- RP646 — 153X15 mm
- RP647 † — 153X15 mm, white panels
- RP648 **1/11 lb, Roulette**
n — no serial #
- RP649 — Perf-12
- RP650 — Roulette, white panels

- RP652 **1/10 lb, 251X15 mm**
n — no serial #
- RP653 † — 251X15 mm, white panels
- RP654 — 156X15 mm
- RP655 † — 156X15 mm, white panels
- RP656 **1/9 lb**
- RP657 **1/8 lb**
- RP658 — White panels
- RP659 **1/7 lb**
n — no serial #
- RP660 **1/6 lb**
n — no serial #
- RP661 **1/5 lb**
n † — no serial #
- RP662 — Blue-violet serial #
- RP663 **1/4 lb, 290X20 mm, red serial #**
n — no serial #
- RP664 — Blue-violet serial #
- RP665 — 285X20 mm, red serial #
- RP666 **1/3 lb**
- RP667 **1/2 lb**
n — no serial #
- PR668 — Blue-violet serial #
- RP669 **1 lb**
n — no serial #
- RP670 † — Blue-violet (?) serial #

● **RED STAMPS for the Intermediate Rate of Excise Duty**



- RP674 **1/14 lb**
- RP675 **1/13 lb**
- RP676 **1/12 lb, 253X15 mm**
n — no serial #

(Series 1897 continues next page.)

Series 1897 RED STAMPS continued from previous page.

- RP678 **1/10 lb**, 250X15 mm
n — no serial #
- RP679 † — White panels, 250X15 mm
- RP680 **1/9 lb**
n — no serial #
- RP681 **1/8 lb**
n — no serial #
- RP682 **1/7 lb**
n — no serial #
- RP683 **1/6 lb**
n — no serial #
- RP684 **1/5 lb**
n — no serial #
- RP685 **1/4 lb**
n — no serial #
- RP686 **1/3 lb**
n † — no serial #
- RP687 **1/2 lb**
n — no serial #
- RP688 **1 lb**
n — no serial #

● **GREEN STAMPS for the Low Rate of Excise Duty**



- RP690 **1/16 lb**
- RP694 **1/12 lb**, 254X15 mm
n — no serial #
- RP695 **1/11 lb**
- RP696 **1/10 lb**, 249X15 mm
n — no serial #
- RP697 † — White panels, 249(?)X15 mm
- RP698 — 155X15 mm
- RP699 **1/9 lb**
n — no serial #
- RP700 **1/8 lb**
n — no serial #
- RP701 **1/7 lb**
n — no serial #
- RP702 **1/6 lb**
n — no serial #
- RP703 **1/5 lb**
n — no serial #
- RP704 **1/4 lb**
n — no serial #
- RP705 **1/3 lb**
n — no serial #
- RP706 **1/2 lb**
n — no serial #
- RP707 **1 lb**
n — no serial #

● **BLUE STAMPS for Imported Tobacco Products**



- RP708 **1/20 lb**
n — no serial #
- RP709 **1/16 lb**, Perf-12
n — no serial #
- RP710 — Roulette
n † — no serial #
- RP711n **1/15 lb**, no serial #
- RP712 **1/14 lb**
n — no serial #
- RP713 **1/13 lb**
n — no serial #
- RP715 **1/11 lb**
n — no serial #
- RP716 **1/10 lb**, 249X15 mm
n — no serial #
- RP717 — 155X15 mm
n † — no serial #
- RP718 **1/9 lb**
n — no serial #
- RP719 **1/8 lb**
n — no serial #
- RP720 **1/7 lb**
n — no serial #
- RP722 **1/5 lb**
- RP723 **1/4 lb**
n — no serial #
- RP724 **1/3 lb**
n — no serial #
- RP725 **1/2 lb**
n — no serial #
- RP726 **1 lb**

Red, green and blue stamps were discontinued in 1908.

Series of 1915 – Black Stamps only

RP751, 768 & 787



NOTE: Red, blue-violet, or blue 4½ mm serial numbers as noted. **Rouletted** unless otherwise noted. **LWE** = “Long White Ends” as per middle illustration above.

- RP728 1/20 lb, blue-violet serial #
- RP729 — Blue serial #
- RP730 — Imperf, Blue serial #
- RP732 1/16 lb, blue-violet serial
- RP733 — Blue serial #
- RP734 — Imperf, Blue serial #
- RP736 1/15 lb, Pointed ends, blue-violet serial #
- RP737 — Round ends, blue serial #
- RP738 — Round ends, imperf, blue serial #



1/15 lb Pointed End



1/15 lb Round End

- RP740 1/14 lb, blue-violet serial #
- RP742 — Imperf, blue serial #
- RP744 1/13 lb, Pointed ends, blue-violet serial #
- RP745 — Round ends, blue-violet serial #
- RP746 — Round ends, blue serial #
- RP747 — Round ends, imperf, blue-violet serial #
- RP749 — Round ends, imperf, blue serial #



1/13 lb Pointed End



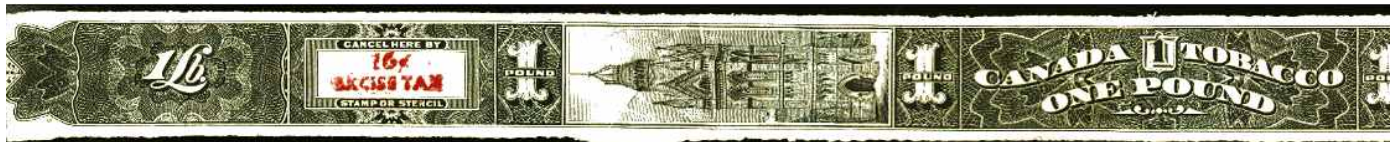
1/13 lb Round End

- RP750 1/12 lb, red serial #
- RP751 — Blue-violet serial #
- RP752 — Blue serial #
- RP753 — Imperf, blue-violet serial #
- RP754 1/11 lb, red serial #
- RP755 — Blue-violet serial #
- RP756 — Blue serial #
- RP756A — Imperf, blue-violet serial #
- RP757 — Imperf, blue serial #
- RP759 1/10 lb, blue-violet serial #
- RP761 † — Blue serial #
- RP764 1/9 lb, 251X15 mm, blue-violet serial #
- RP766 — 155X15 mm, blue serial #
- RP767 — 155X15 mm, imperf, blue serial #
- RP768 — 155X15 mm, LWE, blue-violet serial #
- RP769 — 155X15 mm, LWE, blue serial #
- RP771 1/8 lb, blue-violet serial #
- RP772 — Blue serial #
- RP774 1/7 lb, blue-violet serial #
- RP775 — Blue serial #
- RP777 1/6 lb, blue serial #
- RP780 1/5 lb, blue-violet serial #
- RP781 — Blue serial #
- RP783 1/4 lb, blue-violet serial #
- RP784 — Blue serial #
- RP786 1/3 lb, blue-violet serial #
- RP787 — Blue serial #
- RP789 1/2 lb, blue-violet serial #
- RP790 — Blue serial #

NOTE: RP789 exists with double rouletting along one edge, producing deep, square indentations resembling perf-8.

- RP791 † 1 lb, red serial #
- RP792 — Blue-violet serial #
- RP793 — Blue serial #

Series of 1915 – Overprinted with Excise Tax at June 1942 Rate



• 1942 Excise Tax Ovpt by Imperial Tobacco, Licence 1-23-D



– Red Gothic figure and ¢ over a one-line ‘EXCISE TAX’

- RP796 † 2¢ on 1/9 lb, roulette
- RP799 16¢ on 1 lb, roulette

• 1942 Excise Tax Ovpt by B. Houde Co., Licence 7-13-D



– Red Gothic ‘SIXTEEN (16) ¢’ over a two-line ‘EXCISE / TAX’

- RP802 16¢ on 1 lb, roulette, blue serial #

Series of 1917

RP806



- RP806 1/18 lb, roulette, blue-violet serial #
- RP807 — Roulette, blue serial #
- RP808 — Imperf, blue serial #

Series 'A' (1926 onwards)

RP816



RP828



- RP819 † 1/11 lb, imperf
- RP820 1/10 lb, roulette
- RP821 — Imperf
- RP824 † 1/8 lb, roulette (Status uncertain; likely clipped LWE)
- RP825 — Imperf
- RP826 — Roulette, LWE
- RP827 — Imperf, LWE
- RP828 2/15 lb, roulette
- RP829 — Imperf
- RP830 † — Imperf, LWE

NOTE: Blue 4½ mm serial numbers.

- RP812 1/14 lb, roulette
- RP813 — Imperf
- RP816 1/12 lb, roulette
- RP817 — Imperf

(NOTE: LWE = Long White Ends. See illustration on page 38.)

Series 'A' – Overprinted with Excise Tax at March 1943 Rate

RP833



- 1943 Excise Tax Ovpt by Imperial Tobacco, Licence 1-23-D
- Dark blue Gothic 2 mm, 'EXCISE / TAX', 3 mm '4¢' and 4 mm square
- RP833 4¢ on 1/10 lb, roulette

PASTE-UP STAMPS: Starting with Series "A", paste-ups of strip-stamps (RP) can be found with cancellations of the Imperial Tobacco Company (6-10D and 1-23D) or its B. Houde subsidiary (7-13D). All ten examples known to this writer have serial numbers ending in "0", eight of which are multiples of 30, the presumed size of their original panes. It is conjectured that Imperial Tobacco and B. Houde were converting panes of stamps into rolls for use in their stamping machines. Due to their apparently private origin, these paste-ups are not listed here. See page 43 for an example. (See page 44 for EXCISE TAX OVERPRINTS ON BACKS.)

The contracts with the stamp printers (BABN and CBN) specified only pane-formats for tobacco stamps. However, the following statement was appended to the specifications given in the 1935 and 1950 contracts with BABN: "The [Revenue] Department may at any time require stamps for Cut Tobacco and Cigarettes to be printed on continuous strips, without splicing or joining and to be delivered in rolls." It is not known if such rolls were ever produced. In any event, the requirement of no "splicing or joining" would have precluded paste-up stamps.

Series 'B' (1931 onwards)

NOTE: Blue 4½ mm serial numbers.

- RP836 1/16 lb, roulette
- RP837 — Imperf
- RP838 1/15 lb, roulette
- RP839 — Imperf
- RP840 1/14 lb, roulette
- RP841 — Imperf

- RP843 1/13 lb, imperf
- RP845 1/12 lb, imperf
- RP847 1/9 lb, imperf
- RP848 † 1/8 lb, roulette (Status uncertain; likely clipped LWE)
- RP849 — Roulette, LWE
- RP850 — Imperf

NOTE: LWE = Long White Ends. See illustration on page 38.

Series 'B' – Revalued October 1933 as Provisional 2/15 lb



Series 'B' – Revalued for Excise Duty at September 1939 Rate



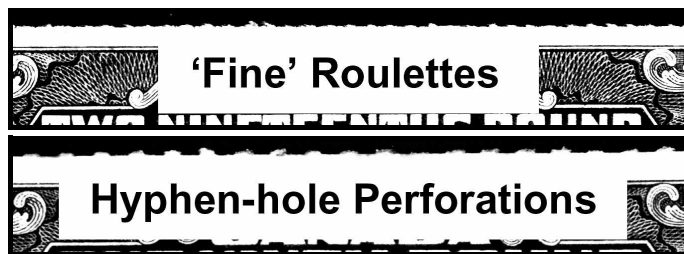
• Overprint by the American Bank Note Company

RP852 Red 2/15 lb on 1/8 lb, imperf

• Overprint by the British American Bank Note Company

RP855 Dark blue 2/31 lb on 1/15 lb, imperf

Series 'C' (1935 onwards)



NOTE: See page 54 for discussion and illustrations of hyphen-hole perforations. Serial numbers in Series 'C' are blue 4 mm.

- RP858 1/20 lb, fine roul
n — no serial #
- RP863 1/18 lb, imperf
n — no serial #
- RP866 1/17 lb, imperf
- RP868 1/16 lb, fine roul
- RP869 — Imperf
n — no serial #
- RP871 2/31 lb, imperf
- RP873 1/15 lb, fine roul
- RP874 — Imperf
n — no serial #
- RP876 2/29 lb, imperf
- RP878 1/14 lb, fine roul
- RP879 — Imperf
n — no serial #
- RP881 2/27 lb, imperf
- RP883 1/13 lb, fine roul
- RP884 — Imperf
n — no serial #
- RP886 2/25 lb, imperf
- RP887 1/12 lb, hyphen perf
- RP888 — Fine roul
- RP889 — Imperf
n — no serial #
- RP891 2/23 lb, imperf
- RP892 † 1/11 lb, hyphen perf
- RP893 — Fine roul
- RP894 — Imperf
n — no serial #

- RP896 2/21 lb, imperf
- RP897 1/10 lb, hyphen perf
- RP898 — Fine roul
- RP899 — Imperf
n — no serial #
- RP901 1/9 lb, hyphen perf, LWE, but usually clipped ‡
- RP904 — Imperf
n — no serial #
- RP906 2/17 lb, imperf
- RP908 1/8 lb, hyphen perf, LWE, but usually clipped ‡
- RP910 — Fine roul, LWE, but usually clipped ‡
n — no serial #
- RP911 — Imperf
- RP914 2/15 lb, imperf
- RP915n — imperf, LWE, no serial #
- RP918 1/7 lb, fine roul, LWE
- RP918An — Imperf, LWE, no serial #
- RP919 — Imperf
- RP921 1/6 lb, fine roul
- RP922 2/11 lb, fine roul
- RP923 1/5 lb, hyphen perf
- RP924 — Fine roul
n — no serial #
- RP925 2/9 lb, fine roul
n — no serial #
- RP926 1/4 lb, hyphen perf
- RP927 — Fine roul
n — Fine roul, no serial #
- RP928 1/3 lb, fine roul
- RP930 2/5 lb, fine roul
n — no serial #
- RP931 1/2 lb, hyphen perf
- RP932 — Fine roul
n — Fine roul, no serial #
- RP933 † — Imperf
- RP935 1 lb, fine roul
- RP936 — Hyphen perf, issued without serial # circa 1965

NOTE: ‡ The previously listed RP900, 907 & 909 appear to be clipped versions of the respective LWE (long white ends) varieties, RP901, 908 & 910. The clipping of long stamps by tobacco manufacturers to fit packages was a permitted practice. For an example of LWE see picture on page 38.

Series 'C' – Revalued for Excise Duty at September 1939 and June 1940 Rates

- 1939 & 1940 Ovpts by Imperial Tobacco, Montréal (6-10-D) & Granby (1-23-D); also used by B. Houde subsidiary (7-13-D)

RP940



NOTE: Unless otherwise noted, imperforate with black 6 mm Gothic figures at centre, and 4 mm Gothic figures and 5 horz lines at ends.

September 1939 Rate of Excise Duty

- RP940 2/31 lb on 1/15 lb
- RP941 2/29 lb on 1/14 lb

RP942 2/27 lb on 1/13 lb
a † — Ovpt on front and back

- RP943 2/25 lb on 1/12 lb
- RP946 2/19 lb on 1/9 lb

June 1940 Rate of Excise Duty

- RP948 1/17 lb on 1/16 lb
- RP949 — on 2/31 lb
- RP951 2/23 lb on 1/11 lb
- RP952 2/21 lb on 1/10 lb
- RP955 2/11 lb on 1/5 lb, fine roul

- 1939 & 1940 Overprints by Macdonald Tobacco, Montréal, Québec, Licence 1-10-D

RP959 & 971



RP973

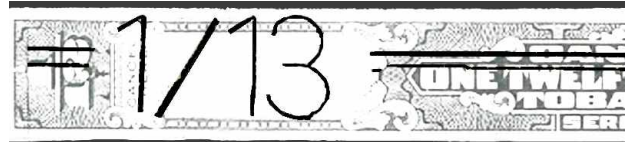


NOTE: Unless otherwise noted, stamp are imperforate with violet or black 13 mm thin Gothic figures at centre; typewriter figures and 5 vertical lines at ends.

- RP959 Violet 2/31 lb on 1/15 lb
- RP962 Black 1/14 lb on 1/15 lb
- RP963 — Violet 1/14 lb
- RP965 † Violet 2/21 lb on 1/16 lb
- RP966 † — 8 mm figures at centre
- RP968 Violet 2/21 lb on 1/10 lb

NOTE: Overprint as above but 2 horizontal lines at ends.

- RP970 Black 2/11 lb on 1/5 lb, fine roul, used without serial #
- RP971 — Violet 2/11 lb



NOTE: Black 13 mm thin Gothic figures at left-centre; 2 horizontal lines at centre and ends.

RP973 Black 1/13 lb on 1/12 lb

- 1940 Overprints by Royal Canadian Tobacco, Toronto, Ontario, Licence 4-50-E

RP980



NOTE: Imperforate with multiple impressions of magenta or violet 5 mm Gothic figures in two columns unless noted as one or three columns.

June 1940 Rate of Excise Duty

- RP975 Magenta 1/17 lb on 1/16 lb
a † — One column
- RP977 Magenta 1/17 lb on 2/31 lb
a — Three columns, left & centre inverted, right is normal
- RP978 — Violet 1/17 lb
- RP980 Violet 1/17 lb on 1/15 lb
- RP982 † [colour?] 1/17 lb on 2/21 lb
- RP984 Violet 2/23 lb on 1/11 lb
a † — One column

• 1939 & 1940 Overprints by Tuckett Tobacco, Hamilton, Ontario, Licence 1-18-E

RP990



RP987 – Short, 3½ mm Numerals with Wide ‘X’



RP990 – Tall, 4½ mm Numerals with Narrow ‘X’

NOTE: Unless otherwise noted, imperforate with black overprint.

September 1939 Rate of Excise Duty

- RP987 Short 2/31 lb on 1/15 lb
- RP988 — Tall 2/31 lb
- RP990 Tall 2/29 lb on 1/14 lb
- RP992 Tall 2/25 lb on 1/12 lb
- RP994 † 2/23 lb on 1/11 lb

June 1940 Rate of Excise Duty

- RP996 Tall 1/17 lb on 2/31 lb

• 1939 & 1940 Overprints by the British American Bank Note Company

Type 1:



NOTE: Dark blue 7½ mm Roman figures at centre; 2 mm Gothic figures and 6 vertical lines at ends. Separation as noted.

September 1939 Rate of Excise Duty

- RP1000 2/31 lb on 1/15 lb, imperf
- RP1001 2/29 lb on 1/14 lb, fine roul
- RP1002 — Imperf
- RP1003 2/27 lb on 1/13 lb, fine roul
- RP1004 † — Imperf
- RP1005 2/25 lb on 1/12 lb, fine roul
- RP1006 — Imperf
- RP1008 † 2/19 lb on 1/9 lb, roul
- RP1009 — Smaller (5½ mm) figures at centre, hyphen perf (RP1009 appears to be clipped LWE)
- RP1011 1/6 lb on 1/7 lb, fine roul, LWE (For LWE see page 38.)
- RP1013 — Imperf, LWE, but also found clipped ‡ (See page 40.)

Type 2:



NOTE: Unless otherwise noted, imperforate with dark blue 7½ mm Roman figures at centre; 6 vertical lines at ends; 2 mm Gothic figures at left; denomination in 1½ mm text at right.

September 1939 Rate of Excise Duty

- RP1015 2/33 lb on 1/16 lb
- RP1016 2/29 lb on 1/14 lb
- RP1017 2/27 lb on 1/13 lb
- RP1018 2/25 lb on 1/12 lb
- RP1019 2/19 lb on 1/9 lb
- RP1020 2/17 lb on 1/8 lb

NOTE: RP1020 continued in use under rate of June 1940.

June 1940 Rate of Excise Duty

- RP1022 1/17 lb on 2/31 lb, fine roul
- RP1023 — Imperf
- RP1025 2/23 lb on 1/11 lb
- RP1026 2/21 lb on 1/10 lb
- RP1028 2/13 lb on 1/6 lb, fine roul
- RP1029 2/11 lb on 1/5 lb, fine roul

Series 'C' – Overprinted with Excise Tax at June 1942 Rate

• 1942 Excise Tax Overprints by B. Houde Co., Québec City, Québec, Licence 7-13-D

Type 1:



Type 2:



RP1041 1¢ on 2/33 lb on 1/16 lb, used without serial #



RP1043 3¢ on 1/6 lb, fine roul
 RP1045 4¢ on 1/5 lb, fine roul

NOTE: Unless otherwise noted, imperforate with a red overprint.

- RP1031 † 1¢ on 1/17 lb
- RP1032 † 1¢ on 1/16 lb
- RP1034 2¢ on 1/14 lb
- RP1036 2¢ on 1/12 lb
- RP1037 2¢ on 2/23 lb
- RP1039 2¢ on 2/21 lb

• 1942 Excise Tax Overprints by Imperial Tobacco, Montréal, Québec, Licence 6-10-D, & Granby, Québec, Licence 1-23-D

Type 1:



RP1053

Overprint on Back
 (and example of Paste-up
 by Imperial Tobacco.
 See comment on page 39.)



RP1048b



NOTE: Unless otherwise noted, imperforate with a red overprint of a Gothic numeral over "EXCISE TAX".

See page 44 for details of Excise Tax overprints on back sides.

- RP1048 1¢ on 1/18 lb
 - a — Double ovpt
 - b — Ovpt on front and back
- RP1049 1¢ on 1/17 lb
- RP1050 1¢ on 1/16 lb
 - a — Ovpt on front and back
- RP1051 2¢ on 1/15 lb
 - a — Ovpt on front and back
- RP1052 2¢ on 2/29 lb
- RP1053 2¢ on 1/14 lb
- RP1054 2¢ on 1/13 lb
 - a — Ovpt on front and back
- RP1055 — Fine roul
- RP1056 2¢ on 2/25 lb
- RP1057 † 2¢ on 1/12 lb, fine roul



RP1048a

- RP1058 2¢ on 2/23 lb
- RP1059 2¢ on 1/11 lb
- RP1060 2¢ on 2/21 lb
 - a — Ovpt on front and back
- RP1061 2¢ on 1/10 lb
 - a — Inverted ovpt
- RP1062 † 2¢ on 2/19 lb
- RP1063 2¢ on 2/17 lb
 - a — Ovpt on front and back
- RP1064 2¢ on 1/8 lb
 - a — Ovpt on front and back
- RP1065 † — Fine roul
- RP1067 3¢ on 1/6 lb, fine roul



RP1071 2¢ on 2/25 lb on 1/12 lb, fine roul

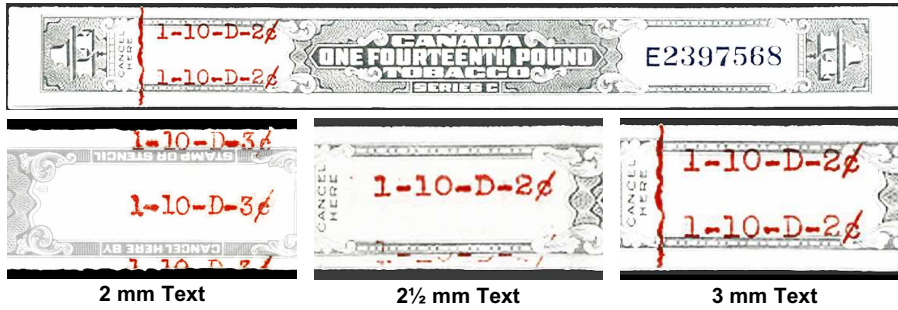
Type 2:



RP1074 8¢ on 1/2 lb, fine roul

● 1942 Excise Tax Overprints by Macdonald Tobacco, Montréal, Québec, Licence 1-10-D

Type 1:

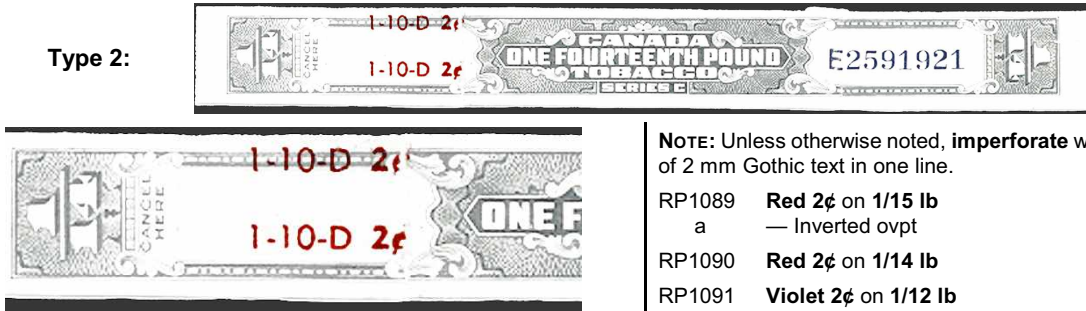


NOTE: Unless otherwise noted, imperforate with a red overprint of mimeographed 2, 2½ or 3 mm typewriter text in one line.

- RP1078 2½ mm 2¢ on 1/15 lb
- RP1079 — 3 mm

- RP1081 2½ mm 2¢ on 1/14 lb
- RP1082 — 3 mm
- RP1086 2 mm, inverted 3¢ on 1/6 lb, fine roul
- a — Inverted and doubled

Type 2:

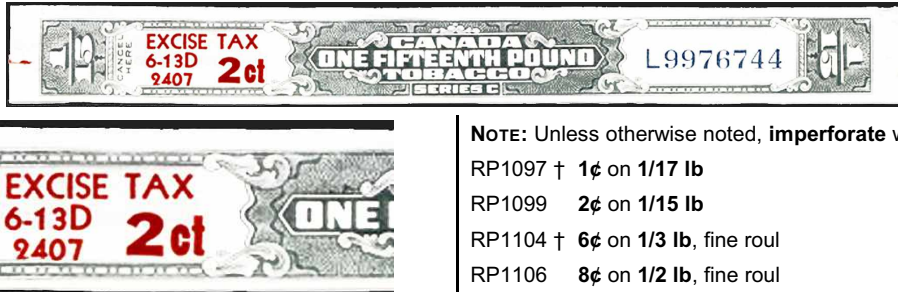


NOTE: Unless otherwise noted, imperforate with a red or violet overprint of 2 mm Gothic text in one line.

- RP1089 Red 2¢ on 1/15 lb
- a — Inverted ovpt
- RP1090 Red 2¢ on 1/14 lb
- RP1091 Violet 2¢ on 1/12 lb
- RP1092 Violet 2¢ on 1/11 lb
- RP1093 Red 2¢ on 2/21 lb

● 1942 Excise Tax Overprints by Rock City Tobacco, Québec City, Québec, Licence 6-13-D

RP1099



NOTE: Unless otherwise noted, imperforate with a red overprint.

- RP1097 † 1¢ on 1/17 lb
- RP1099 2¢ on 1/15 lb
- RP1104 † 6¢ on 1/3 lb, fine roul
- RP1106 8¢ on 1/2 lb, fine roul

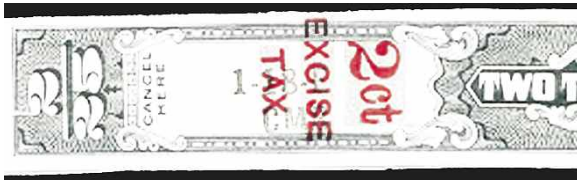
NOTE: IMPERIAL'S EXCISE TAX OVERPRINTS ON BACKS OF STRIP-STAMPS:
Imperial Tobacco's excise tax overprints on the back sides of strip-stamps are usually incomplete, and are inverted relative to the front side, the stamp having been flipped vertically. All examples seen by this writer are coded "1-23D".

All nine examples known to this writer of these tax-overprinted backs have serial numbers that end in "0" (four examples) or "9" (five examples), placing them at, or one position above, the paste-up. The copies of RP1048b (page 43) and RP1278a (page 47) seen by this writer possess both the paste-up and the back-side overprint showing that the overprint was applied prior to the paste-up. It thus conjectured that their presence aided the conversion by Imperial Tobacco of pane of stamps into rolls for their stamping equipment.

(See PASTE-UP STAMPS on page 39.)

• 1942 Excise Tax Overprints by Tuckett Tobacco, Hamilton, Ontario, Licence 1-18-E

Type 1:



NOTE: Magenta overprint. Imperforate unless otherwise noted.

RP1111 2¢ on 1/13 lb

RP1112 2¢ on 2/25 lb

RP1117 † 2¢ on 1/9 lb

Type 2:



Type 3:



NOTE: Unless otherwise noted, imperforate with a red or black overprint of a 3 mm Roman figure over 2½ and 3 mm Gothic "Excise TAX".

RED Overprints

Type 2:

RP1120 1¢ on 1/17 lb

RP1121 1¢ on 1/16 lb

a — Corrected ovpt; 2¢ erased and 1¢ added (see image); remnant of previous ovpt visible in "Excise TAX".

b — As RP1121a, but extra 1¢ to right, on "ONE" (See § NOTE)

RP1122 2¢ on 1/15 lb, imperf

RP1123 — Fine roul

RP1125 2¢ on 1/14 lb

a — 4 mm "2"

b — 5 mm "2"

RP1127 2¢ on 1/13 lb

RP1128 2¢ on 2/25 lb

RP1129 2¢ on 1/12 lb

RP1131 † ?? mm 2¢ on 1/11 lb

RP1132 † ?? mm 2¢ on 2/21 lb

RP1133 2¢ on 1/10 lb

RP1135 2¢ on 1/9 lb

a † — Double ovpt

RP1138 3¢ on 1/6 lb, fine roul

a — Double ovpt



RP1138a

NOTE: RP1138 & 1138a were usually cut from the sheet during packaging. However, a row of roulettes are still visible in the paper.

5 mm '8'



Type 3:

RP1143 3 mm 8¢ on 1/2 lb, fine roul

a — 5 mm "8"

BLACK Overprints

Type 2:

RP1149 2¢ on 1/13 lb

RP1150 2¢ on 2/25 lb

RP1152 † ?? mm 2¢ on 1/11 lb

RP1155 2¢ on 1/9 lb

Type 3:

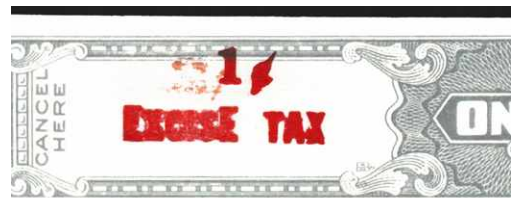
RP1160a 5 mm 8¢ on 1/2 lb, fine roul

§ NOTE: RP1121a and RP1121b have been re-numbered. In the First Edition "a" was "b" and vice versa. The observed ranges of serial numbers for RP1121 a and its varieties follow. It is possible that not all of the stamps in the second range will have a variety.

RP1121 2707545 to 2724896

RP1121a & b 2743277 to 2746127

RP1121a



RP1121b



• 1942 Excise Tax Overprints by the British American Bank Note Company

Type 1:



Type 2:



Type 1:



NOTE: Unless otherwise noted, imperforate with a dark blue overprint of a Gothic figure over "EXCISE TAX".

- RP1162 1¢ on 1/17 lb
- RP1164 1¢ on 1/16 lb
- RP1165 — Fine roul
- RP1166 2¢ on 1/15 lb
- RP1167 — Fine roul
- RP1168 2¢ on 2/29 lb
- RP1170 2¢ on 1/14 lb
- RP1171 — Fine roul
- RP1174 2¢ on 1/13 lb
- RP1175 — Fine roul
- RP1176 2¢ on 2/25 lb
- RP1178 2¢ on 1/12 lb
- RP1179 — Fine roul
- RP1180 2¢ on 2/23 lb
- RP1182 2¢ on 1/11 lb
- RP1183 — Fine roul
- RP1184 2¢ on 2/21 lb
- RP1186 2¢ on 1/10 lb
- RP1187 † — Fine roul
- RP1188 † 2¢ on 2/19 lb
- RP1190 2¢ on 1/9 lb
- RP1192 — Hyphen perf, LWE, but usually clipped ‡ (See page 40)
- RP1194 2¢ on 2/17 lb
- RP1196 2¢ on 1/8 lb
- RP1197 — Fine roul, probably clipped LWE ‡ (See page 40)

NOTE: See page 38 for an example of LWE (long white ends).

- RP1201 3¢ on 1/7 lb, fine roul, LWE
- RP1202 3¢ on 1/6 lb, fine roul
- RP1203 4¢ on 1/5 lb, fine roul
- RP1204 † 4¢ on 2/9 lb, fine roul
- RP1205 4¢ on 1/4 lb, fine roul
- RP1206 6¢ on 1/3 lb, fine roul
- RP1207 7¢ on 2/5 lb, fine roul
- RP1208 8¢ on 1/2 lb, fine roul
- RP1209 16¢ on 1 lb, fine roul



RP1210 1¢ on Gothic 2/33 lb on 1/18 lb



- RP1212 1¢ on Roman 2/33 lb on 1/16 lb, used without serial #
- RP1213 1¢ on Roman 2/33 lb on 2/31 lb, used without serial #

Type 2:



NOTE: Unless otherwise noted, imperforate with a dark blue overprint of a Gothic 2 mm figure over 1 mm letters.

- RP1216 2¢ on Roman 1/15 lb on 2/31 lb
- RP1218 2¢ on Roman 1/14 lb on 2/29 lb

Series 'C' – Overprinted with Excise Tax at March 1943 Rate

- 1943 Excise Tax Overprints by B. Houde & Grothé, Québec City, Québec, Licence 7-13-D

RP1231



NOTE: Dark blue overprint of narrow Gothic figure and square on previous BABN 1942 overprint. Imperforate.

- RP1230 4¢ on 2¢ on 1/12 lb
- RP1231 4¢ on 2¢ on 2/23 lb
- RP1232 4¢ on 2¢ on 1/11 lb
- RP1233 † 4¢ on 2¢ on 2/21 lb

NOTE: B. Houde (7-13D) and L.O. Grothé (16-10D), both subsidiaries of Imperial Tobacco, merged Jan. 30th, 1943, as B. Houde & Grothé Ltée

- 1943 Excise Tax Overprint by F.H. Ward Tobacco, London, Ontario, Licence 1-24-E

RP1242



NOTE: Dark blue hand-stamped figure and square on (unlisted) magenta 1942 excise tax overprint.

- RP1242 4¢ on 2¢ on 1/9 lb, hyphen perf (Appears to be a clipped LWE.)

- 1943 Excise Tax Overprints by Imperial Tobacco, Montréal, Québec, Licence 6-10-D, and Granby, Québec, Licence 1-23-D

RP1265



Back of RP1248b



RP1243 - no previous overprint RP1245- no previous overprint

NOTE: Unless otherwise noted, imperforate with a dark blue overprint of a Gothic figure and square.

See page 44 for details of Excise Tax overprints on back sides.

Stamps without previous 1942 Excise Tax Overprint

- RP1243 'EXCISE / TAX', 4¢ ■ on 1/13 lb, fine roul
- RP1245 4¢ on 1/8 lb, imperf

Stamps with previous 1942 Excise Tax Overprint

- RP1248 2¢ on 1¢ on 1/17 lb
 - b — Ovpt on front and back
- RP1250 2¢ on 1¢ on 1/16 lb
- RP1252 4¢ on 2¢ on 1/15 lb
- RP1254 4¢ on 2¢ on 2/29 lb
- RP1256 4¢ on 2¢ on 1/14 lb

- RP1260 4¢ on 2¢ on 1/13 lb
- RP1261 — Fine roul
- RP1262 4¢ on 2¢ on 2/25 lb
- RP1264 4¢ on 2¢ on 1/12 lb (See B. Houde RP1230 for narrow 4)
- PR1265 — Fine roul
- RP1268 4¢ on 2¢ on 1/11 lb
- RP1270 4¢ on 2¢ on 2/21 lb (See B. Houde RP1233 for narrow 4)
 - a † — Double ovpt
- RP1272 4¢ on 2¢ on 1/10 lb
- RP1274 4¢ on 2¢ on 2/19 lb
- RP1278 4¢ on 2¢ on 2/17 lb
 - a — Ovpt on front and back
- RP1279 † — '4' is open at top
- RP1288 16¢ on 8¢ on 1/2 lb



- RP1290 4¢ on 2¢ on Roman 1/15 lb on 2/31 lb

• 1943 Excise Tax Overprints by Macdonald Tobacco, Montréal, Québec, Licence 1-10-D

Type 1:



NOTE: Overprint of violet 2 mm Gothic text in one line on BABN 1942 excise tax overprint. Imperforate.

RP1297 2¢ on 1¢ on 1/16 lb

Type 2:



NOTE: Mimeographed violet overprint in typewriter font of figure and "Excise Tax" in three lines, with six 'X's st right cancelling previous BABN 1942 overprint. Imperforate.

RP1308 4¢ on 2¢ on 1/10 lb

Type 3:



NOTE: Mimeographed violet overprint in typewriter font of figure and "Excise Tax" in three lines, with five 'X's st right cancelling previous BABN 1942 overprint. Imperforate.

RP1314 2¢ on 1¢ on 1/16 lb

RP1315 4¢ on 2¢ on 1/14 lb

RP1317 4¢ on 2¢ on 1/10 lb

RP1319 4¢ on 2¢ on 1/8 lb

Type 4:



RP1322 Black 2¢ on 1¢ on 1/16 lb

RP1323 — Violet 2¢

RP1324 Black 4¢ on 2¢ on 1/14 lb

RP1325 — Violet 4¢

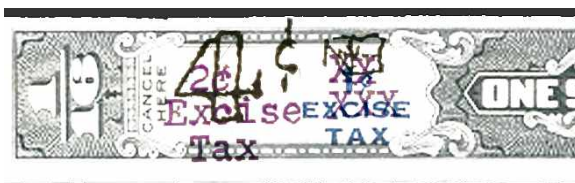
RP1326 Black 4¢ on 2¢ on 2/21 lb

RP1330 Black 4¢ on 2¢ on 1/9

RP1333 † Violet 4¢ on 2¢ on 1/8

NOTE: Violet or black hand drawn mimeograph of figure and box on previous BABN 1942 overprint. Imperforate.

Types 3 & 4 Error:



RP1335 Black 4¢ on 2¢ with five Xs on 1¢ on 1/16 lb, imperf

(The black 4-cent ovpt was applied in error; the correct rate is 2 cents.)

(Macdonald Tobacco overprints continue next page.)

• 1943 Excise Tax Overprints by Macdonald Tobacco, Montréal, Québec, Licence 1-10-D (continued from previous page)

Type 5:



NOTE: Violet overprint of mimeographed figure and "Excise Tax" with vertical lines cancelling BABN 1942 overprint. Imperforate.

- RP1338 4¢ on 1/12 lb (no previous 1942 ovpt)
- RP1339 2¢ on 1¢ on 1/16 lb
- RP1341 4¢ on 2¢ on 2/21 lb
- RP1342 4¢ on 2¢ on 1/10 lb
- RP1344 4¢ on 2¢ on 1/8 lb
 - a — Double ovpt, shifted vertically
- RP1346 4¢ on 2¢ on 1¢ on 1/10 lb on 1/16 lb
 - a — Double ovpt, shifted horizontally



RP1344a

• 1943 Excise Tax Overprints by Rock City Tobacco, Québec City, Qué, Licence 6-13-D

Type 1:



NOTE: Blue-black overprint of Roman figure and square cancelling BABN 1942 overprint. Imperforate.

- RP1349 2¢ on 1¢ on 1/17 lb
 - RP1350 † 2¢ on 1¢ on 1/16 lb
- (NOTE: RP1350 has not been seen; assignment here is provisional.)

Type 2:



NOTE: Blue-black overprint of Roman figure and square cancelling BABN 1942 overprint. Imperforate, unless otherwise noted.

- RP1355 2¢ on 1¢ on 1/17 lb
- RP1358 4¢ on 2¢ on 2/23 lb
- RP1360 † 4¢ on 2¢ on 2/21 lb
- RP1363 12¢ on 6¢ on 1/3 lb, fine roul

Type 3:



NOTE: Blue-black overprint of Roman figure and small rectangle cancelling BABN 1942 overprint. Previous weight cancelled by figures at ends and horizontal line in middle. Imperforate.

Roman '4'



Gothic '4'



- RP1366 2¢ on 1¢ on 1/16 lb on 1/17 lb
- RP1368 4¢ on 1¢ on 1/14 lb on 1/17 lb
- RP1369 — Gothic '4'

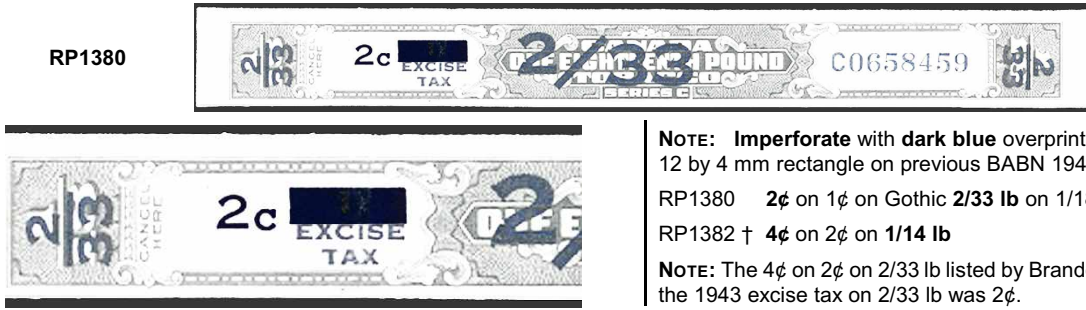
Type 4:



NOTE: Red, mimeographed date-code and "8¢". (Date-code "7411" = Nov 1947) This item dates from the period immediately following the 1947 repeal of the requirement that the amount of excise tax be shown on the excise duty stamps, and the depletion of the existing supply of BABN overprints.

- RP1375 8¢ on 1/4 lb, fine roul

● 1943 Excise Tax Overprints by Royal Canadian Tobacco, Toronto, Ontario, Licence 4-50-E



NOTE: Imperforate with dark blue overprint of large Roman figure and 12 by 4 mm rectangle on previous BABN 1942 overprint.
 RP1380 2¢ on 1¢ on Gothic 2/33 lb on 1/18 lb
 RP1382 † 4¢ on 2¢ on 1/14 lb
NOTE: The 4¢ on 2¢ on 2/33 lb listed by Brandom has been omitted since the 1943 excise tax on 2/33 lb was 2¢.

● 1943 Excise Tax Overprints by Tuckett Tobacco, Hamilton, Ontario, Licence 1-18-E

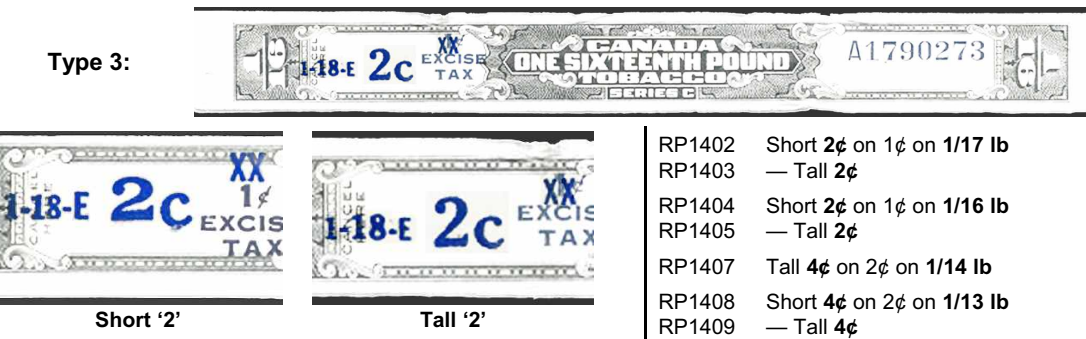


NOTE: Imperforate with overprint of a 7½ to 8 mm hand-stamped numeral and '¢' on previous BABN 1942 excise tax overprint.

RP1386 Blue 2¢ on 1¢ on 1/16 lb
 RP1387 Blue 4¢ on 2¢ on 1/14 lb
 RP1393 Black 4¢ on 2¢ on 1/9 lb
 RP1394 Violet 4¢ on 2¢ on 1/9 lb



NOTE: Imperforate with a blue overprint of '1-18-E' code, small (3 mm) numeral with '¢', large 'X' and tall 'EXCISE TAX' on previous BABN 1942 excise tax overprint.
 RP1398 4¢ on 2¢ on 1/14 lb



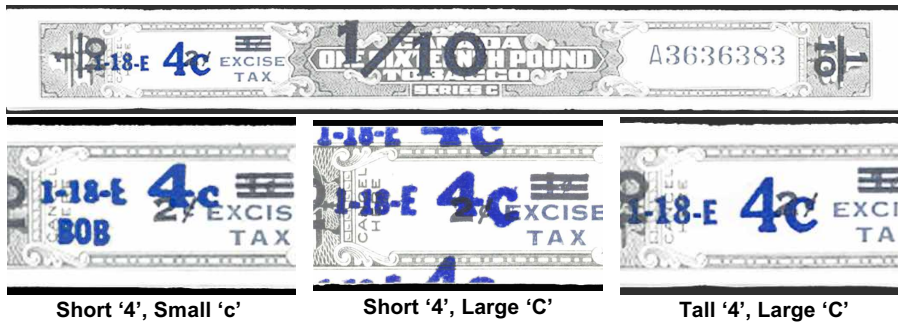
NOTE: Unless otherwise noted, imperforate with blue overprint of '1-18-E' code, short (5 mm high by 5 mm wide) or tall (6 mm high by 4 mm wide) numeral, large 'C' and 'XX' on previous BABN 1942 excise tax overprint.

RP1402 Short 2¢ on 1¢ on 1/17 lb
 RP1403 — Tall 2¢
 RP1404 Short 2¢ on 1¢ on 1/16 lb
 RP1405 — Tall 2¢
 RP1407 Tall 4¢ on 2¢ on 1/14 lb
 RP1408 Short 4¢ on 2¢ on 1/13 lb
 RP1409 — Tall 4¢
 RP1410 Short 4¢ on 2¢ on 2/25 lb
 RP1411 — Tall 4¢
 RP1413 Tall 4¢ on 2¢ on 1/12 lb
 RP1415 Tall 4¢ on 2¢ on 1/10 lb
 RP1418 Short 6¢ on 3¢ on 1/6 lb, fine roul
 RP1419 — Tall 6¢

(1943 Tuckett Tobacco overprints continue next page.)

• 1943 Excise Tax Overprints by Tuckett Tobacco, Hamilton, Ontario, Licence 1-18-E (continued from previous page)

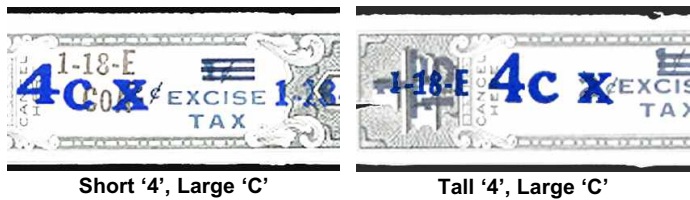
Type 4:



NOTE: Imperforate with blue overprint of '1-18-E' code, short or tall numeral, and small or large 'C' on previous BABN 1942 excise tax overprint. 'BOB' = May 1943.

- RP1421 Tall '4', large 'C' on 2¢ on 1¢ on 1/15 lb on 1/16 lb
- RP1425 Short '4', small 'c' on 2¢ on 1¢ on 1/10 lb on 1/16 lb
- RP1426a — Short '4', large 'C', in double ovpt
- RP1428 — Tall '4', large 'C'

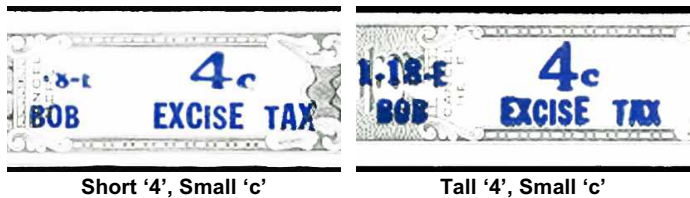
Type 5:



NOTES: Imperforate with blue overprint of '1-18-E' code, short or tall numeral, large 'C' and large 'X' on previous BABN 1942 excise tax overprint. 'COA' = March 1943; 'BOB' = May 1943.

- RP1433 Short '4', large 'C' on 2¢ on 1¢ on 1/15 lb on 1/16 lb
- RP1434 — Tall '4', large 'C'
- RP1435 † ??? 4¢ on 2¢ on 1¢ on 1/10 lb on 1/16 lb

Type 6:



NOTE: Imperforate with blue overprint of '1-18-E' code, short or tall numeral, small 'c' and tall 'EXCISE TAX'. 'BOB' = May 1943.

- RP1441 Short '4', small 'c' on 2/21 lb
- RP1442 — Tall '4', small 'c'
- RP1444 Tall '4', small 'c' on 1/8 lb
- RP1446 Tall '4', small 'c' on 2/19 lb on 1/9 lb, without serial #

Type 7:



NOTE: Imperforate with blue overprint of '1-18-E' code, tall numeral, small 'c' and short 'EXCISE TAX'. 'BOB' = May 1943

- RP1552 Tall 4¢ on 2/21 lb

(1943 Tuckett Tobacco overprints continue next page.)

• 1943 Excise Tax Overprints by Tuckett Tobacco, Hamilton, Ontario, Licence 1-18-E (continued from previous page)

Type 8:



Small '4c'

Tall '4', small 'c'

NOTE: Imperforate with black overprint of '1-18-E' code, small (3 mm) thin numeral with 'c' or tall numeral with small 'c', and tall 'EXCISE TAX'. 'COB' = June 1943

RP1555 Small 4c on 1/11 lb
a — Double ovpt

RP1558 Tall '4', small 'c' on 2/21 lb

Type 9:



Small '4c', 'EXCISE'

Tall '4', small 'c', 'EXCISE'

Tall '4', small 'c', 'EXCISE'

NOTE: Imperforate with black overprint of '1-18-E' code, small (3 mm) thin numeral with 'c' or tall numeral with small 'c', and short 'EXCISE TAX'. 'COB' = June 1943; 'AOC' (?) = July 1943

RP1561a Small 4c, tall 'X' in 'EXCISE', on 1/11 lb

RP1564 Tall '4', small 'c', 'EXCISE', on 2/21 lb
a — Tall 'X' in 'EXCISE'

Type 10:



NOTES: Imperforate with blue '4c' hand-stamp and two black ink strokes on previous BABN 1942 excise tax overprint. 'AOD' = October 1943

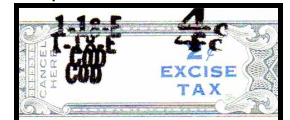
RP1567 4c on 2c on 1/9 lb

Type 11:

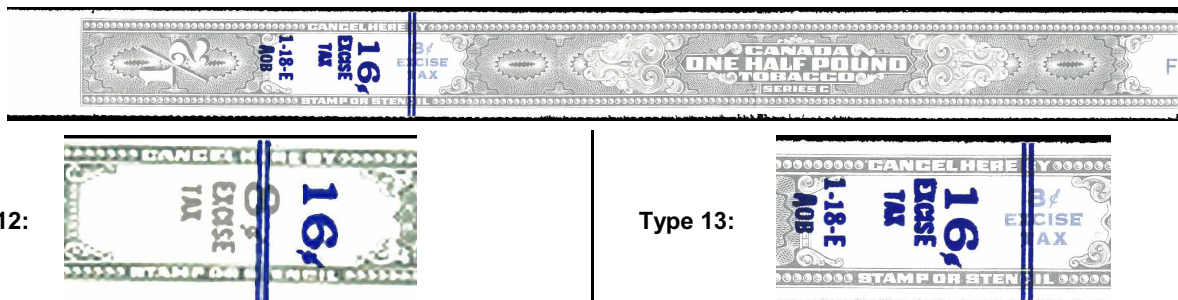


NOTE: Imperforate with black overprint of '1-18-E' code, short numeral, small 'c' on previous BABN 1942 excise tax overprint. 'COD' = Dec 1943

RP1568 4c on 2c on 1/9 lb
a — Double ovpt



Type 12:



NOTE: Fine roulette with blue overprint of 5 mm tall '16c' and two lines on previous Tuckett black 1942 excise overprint. 'COA' = March 1943

RP1571 16c on 8c on 1/2 lb

Type 13:



NOTE: Fine roulette with blue overprint of '1-18-E' code, 5 mm tall '16c', tall 'EXCISE TAX', & two lines on previous BABN excise overprint.

RP1572 16c on 8c on 1/2 lb, fine roul

• 1943 Excise Tax Overprints by the British American Bank Note Company

Type 1:



NOTE: Unless otherwise noted, imperforate with dark blue Gothic figure and three lines on previous BABN 1942 excise tax overprint.

- RP1576 2¢ on 1¢ on 1/17 lb
- RP1579 2¢ on 1¢ on 1/16 lb, fine roul
- RP1582 4¢ on 2¢ on 1/14 lb
- RP1584 4¢ on 2¢ on 1/13 lb
- RP1585 † — Fine roul
- RP1586 4¢ on 2¢ on 1/12 lb
- RP1588 4¢ on 2¢ on 1/11 lb
- PR1589 † — Fine roul
- RP1590 4¢ on 2¢ on 2/21 lb
- RP1593 4¢ on 2¢ on 1/10 lb, fine roul
- RP1594 4¢ on 2¢ on 2/19 lb
- RP1596 4¢ on 2¢ on 1/9 lb
- RP1598 † — Hyphen perf
- RP1600 4¢ on 2¢ on 2/17 lb
- RP1602 4¢ on 2¢ on 1/8 lb
- RP1603 † — Imperf, LWE (For LWE see picture on page 38.)
- RP1604 — Fine roul
- RP1606 † — Hyphen perf

- RP1609 † 6¢ on 3¢ on 1/7 lb, LWE
- RP1610 † — Fine roul
- RP1611 — Fine roul, LWE
- RP1613 6¢ on 3¢ on 1/6 lb, fine roul
- RP1614 8¢ on 4¢ on 1/5 lb, fine roul
- RP1615 8¢ on 4¢ on 2/9 lb, fine roul
- RP1616 8¢ on 4¢ on 1/4 lb, fine roul
- RP1617 12¢ on 6¢ on 1/3 lb, fine roul
- RP1618 14¢ on 7¢ on 2/5 lb, fine roul
- RP1619 † 16¢ on 8¢ on 1/2 lb, fine roul
- RP1620 32¢ on 16¢ on 1 lb, fine roul



- RP1622 2¢ on 1¢ on 1/16 lb, used without serial #



- RP1627 4¢ on 2¢ on 2/23 lb on 2/35 lb
- RP1629 4¢ on 1¢ on 1/10 lb on 1/17 lb
- RP1631 4¢ on 2¢ on 1/10 lb on 1/14 lb
- RP1633 4¢ on 2¢ on 1/10 lb on 1/13 lb

Type 2:



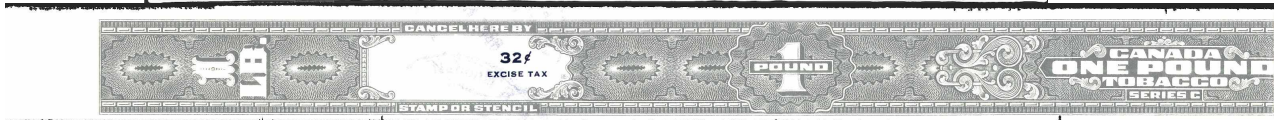
NOTE: Imperforate with two sets of lines cancelling old values.

- RP1638 4¢ on 2¢ on 1¢ on 1/15 lb on 1/16 lb
- RP1640 4¢ on 2¢ on 1¢ on 1/11 lb on 1/16 lb
- RP1644 † 4¢ on 2¢ on 1¢ on 1/10 lb on 1/16 lb

Type 3:



Type 4:



NOTE: Unless otherwise noted, imperforate with dark blue overprint.

- RP1648 † 2¢ on 1/16 lb
- RP1652 4¢ on 1/12 lb
- RP1654 4¢ on 1/11 lb
- PR1655 — Fine roul
- RP1656 4¢ on 2/21 lb
- RP1658 4¢ on 1/10 lb
- RP1659 — Fine roul
- RP1660 4¢ on 2/19 lb
- RP1661 — Fine roul
- RP1662 4¢ on 1/9 lb
- RP1668 — Hyphen perf, appears to be a clipped LWE
- RP1669 4¢ on 2/17 lb
- RP1671 4¢ on 1/8 lb
- RP1674 — Fine roul, LWE

(BABN overprints continue next page.)

• 1943 Type 3 BABN Excise Tax Overprints continued from previous page

- RP1680 8¢ on 1/4 lb, fine roul
- RP1682 12¢ on 1/3 lb, fine roul
- RP1684 14¢ on 2/5 lb, fine roul
- RP1686 16¢ on 1/2 lb, fine roul



- RP1688 4¢ on 1/10 lb on 1/17 lb
- RP1690 4¢ on 1/10 lb on 2/29 lb
- RP1691 4¢ on 1/10 lb on 1/14 lb
- RP1693 4¢ on 1/10 lb on 1/13 lb
- RP1694 4¢ on 1/10 lb on 2/25 lb
- RP1695 4¢ on 1/10 lb on 1/12 lb
- RP1696 4¢ on 1/10 lb on 2/23 lb
- RP1698 4¢ on 1/10 lb on 2/21 lb



RP1702 4¢ on Roman 2/19 lb on 1/9 lb, hyphen perf



- RP1706 2¢ on Gothic 2/33 lb on 2/31 lb, used without serial #
- RP1707 2¢ on Gothic 1/16 lb on 1/14 lb, used without serial #

Type 4:



RP1710 32¢ on 1 lb, fine roul

Type 5:



NOTE: Dark Blue excise tax overprint in an italicised Roman font.

- RP1715 4¢ on 1/9 lb, hyphen perf, appears to be a clipped LWE.
- RP1717 4¢ on 2/17 lb, imperf
- RP1719 4¢ on 1/8 lb, imperf (For LWE see picture on page 38.)
- RP1720 † — Imperf, LWE
- RP1721 — Fine roul, appears to be a clipped LWE

Important Note Regarding Hyphen-Hole Perforations:

Edward Zaluski has observed that the common roulettes on the 1925 Newfoundland Customs Duty stamps are actually rectangular, hyphen-hole perforations. § This resulted in the realization by this writer that what has been traditionally called “coarse roulettes” on the Series “C” and subsequent issues by the British American Bank Note Co. (BABN) are actually hyphen-hole perforations (hyphen perfs). These hyphen perfs are also found on United States revenue stamps. ¶

Hyphen perfs were in use at the 1935 introduction of the Series “C” stamps. They were soon replaced at BABN by fine roulettes that had 12 cuts in a 2-cm distance. ¥ Hyphen perfs were reintroduced by BABN in the 1960s.

Examples of fully intact hyphen-hole perforations are illustrated below, with 1935 items along the top and 1960s along the bottom. The images are of 2.00 cm actual lengths that been enlarged to 6 cm. In the later

stamps, of which many remainders exist, the hyphens, at approx. 2.0 mm long, are noticeably longer than the 1935 versions. However, this writer has very few examples from the 1935 era and thus longer hyphen-holes might have also been used in the earlier period.

References and Comment

§ “Newfoundland Hyphen-Hole Perforations”, *Canadian Revenue Newsletter*, Sep. 2020, № 106, p. 2.

¶ <http://1898revenues.blogspot.com/> and <https://www.revenues1898.com/> (accessed 6 Dec 2020)

¥ As evidenced by the Excise Tax overprints of 1942 and 1943, a residual stock of hyphen-perforated 1/9-pound strip-stamps remained at BABN into the early 1940s. This may have also occurred with other stamps.

Stamps from 1935

RP908



RP1192

Stamps from 1960s

RP1847



RP1884

Series of 1942 – Issued Late 1943, Original Arms at Centre, with Excise Tax at March 1943 Rate

• Excise Tax Overprints by the British American Bank Note Company

RP1737



NOTE: Unless otherwise noted, **imperforate** with **red** excise tax overprint in an italicised Roman font. The central design is a shield of the original arms of Canada, with a head on the Irish harp. Denominations at ends are hollow.

- RP1724 † 2¢ on 1/16 lb
- RP1725 — Fine roul
- RP1729 4¢ on 1/12 lb
- RP1733 4¢ on 1/11 lb
- RP1734 — Fine roul

- RP1735 4¢ on 2/21 lb
- RP1736 — Fine roul
- RP1737 4¢ on 1/10 lb
- RP1738 — Fine roul
- RP1739 4¢ on 2/19 lb
- RP1741 4¢ on 1/9 lb
- RP1745 4¢ on 1/8 lb
- RP1746 — Fine roul

• Excise Tax Overprints by Rock City Tobacco, Québec City, Québec, Licence 6-13-D

RP1753



NOTE: Imperforate with **Orange-red**, mimeographed date-code of "7412" (Dec 1947) and hand-drawn "4¢". At the time, excise tax was still levied but was no longer required to be shown on the excise duty stamps.

- RP1753 4¢ on 1/11 lb
- RP1754 4¢ on 2/21 lb

Series of 1942 – Removal of Excise Tax Overprints in 1947

RP1761



NOTE: **Imperforate** unless otherwise noted. These stamps were introduced over time as earlier versions were consumed. Thus, stamps showing the excise tax continued in use after 1947.

- RP1761 1/16 lb
- RP1762 — Fine roul
- RP1763 1/15 lb
- RP1765 1/14 lb
- RP1767 1/13 lb
- RP1769 1/12 lb
- RP1771 2/23 lb
- RP1773 1/11 lb
- RP1774 — Fine roul

- RP1775 2/21 lb
- RP1777 1/10 lb
- RP1778 — Fine roul
- RP1779 2/19 lb
- RP1781 1/9 lb
- RP1783 2/17 lb
- RP1784 — Fine roul
- RP1785 1/8 lb
- RP1786 — Fine roul

Series of 1942 – Revalued January 1955

RP1788



NOTE: **Imperforate**. These stamps were produced in January 1955 to meet shortages caused by a labour strike at BABN.

- RP1788 Roman 1/8 lb on 2/21 lb
- RP1789 Roman 1/8 lb on 1/9 lb

Series of 1942 – Revalued After 1955

RP1793



NOTE: Imperforate. The dates of these overprints are based on the studies of John Harper.

RP1791 Roman 1/9 lb on 1/8 lb (1959?)
 RP1793 Gothic 2/17 lb on 1/8 lb (1958?)

Series of 1942 – Modified following October 1957 Adoption of New Arms of Canada

RP1815



NOTE: Imperforate unless otherwise noted.

RP1801 1/13 lb
 RP1802 1/12 lb
 RP1811 2/19 lb

RP1813 1/9 lb
 RP1815 2/17 lb
 RP1819 1/8 lb, fine roul

Series of 1942 – New Denomination on New Arms

RP1821



NOTE: Imperforate.

RP1821 1/9 lb on 2/17 lb (1958?)

Series of 1942 – Solid Red Figures starting Circa 1963

RP1843



NOTE: Imperforate unless otherwise noted.

RP1823 1/16 lb
 RP1824 — Fine roul
 RP1831 1/12 lb
 RP1841 2/19 lb

RP1843 1/9 lb
 RP1845 † 1/8 lb
 RP1846 — Fine roul
 RP1847 — Hyphen perf

NOTE: See page 54 for discussion and illustrations of hyphen-hole perfs

Series of 1942 – Black Denominations & No Serial Numbers starting 1965

Gothic Figures



NOTE: Imperforate unless otherwise noted.

RP1848 1/16 lb
 RP1856 1/12 lb
 RP1857 — Hyphen perf
 RP1864 1/10 lb
 RP1865 — Hyphen perf
 RP1866 2/19 lb

RP1869 1/9 lb
 RP1870 † 1/8 lb
 RP1871 — Hyphen perf
 RP1876 2/5 lb, hyphen perf
 RP1878 4/5 lb, hyphen perf

NOTE: See page 54 for discussion and illustrations of hyphen-hole perfs

Roman Figures



RP1884 2/5 lb, hyphen perf

NOTE: Reminders exist of RP1848, 1864, 1865, 1869, 1871, 1878 & 1884

Manufactured Tobacco – Strip Stamps – RP
Series of 1948 – Red Roman Figures in Denominations



RP1894

RP1894 **1/4 lb**, fine roul

RP1895 † — Imperf (see **NOTE** below)

RP1896 **2/5 lb**, fine roul

RP1898 **1/2 lb**, fine roul

RP1899 † — Imperf (see **NOTE** below)

RP1900 † — Hyphen perf

Series of 1948 – Black Roman Figures in Denominations & Removal of Serial Numbers in 1965



RP1913

RP1911 **1/4 lb**, hyphen perf

RP1912 † — Imperf (see **NOTE** below)

NOTE: See page 54 for discussion and illustrations of hyphen-hole perfs

RP1913 **2/5 lb**, hyphen perf

RP1914 † — Imperf (see **NOTE** below)

RP1915 **1/2 lb**, hyphen perf

NOTES:

- The rouletted versions of RP1894 to RP1934 (Series 1948 and 1971) measure at least 1.8 cm high. Trimming by tobacco manufacturers during packaging produced shorter stamps that are not true imperforates. Copies of RP1899 and RP1912 seen by this writer appear to have been trimmed to imperforate by a tobacco manufacturer.

- Reminders exist of RP1913 and 1915.

Series of 1971 – New Design & Denominations in Ounces

RP1928



NOTE: Imperforate unless otherwise noted.

RP1920 **1 oz**

RP1922 **1½ oz**

RP1923 † — Hyphen perf

RP1925 **2 oz**, hyphen perf

RP1926 † **4 oz**

RP1927 — Hyphen perf

NOTE: See page 54 for discussion and illustrations of hyphen-hole perfs

RP1928 **6 oz**

RP1929 † — Hyphen perf

RP1930 † **8 oz**

RP1931 — Hyphen perf

RP1932 † **12 oz**

RP1933 — Hyphen perf

RP1934 † **1 lb**

NOTE: Observed copies of RP1930 appear to be trimmed to imperforate by a tobacco manufacturer.

Series 'C' (1941)



RQ1



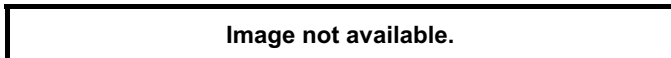
RQ3

NOTE: The stamps with **fine roulettes** were used both before and after the 1942-1947 period of the excise tax overprints. The stamps with **hyphen perms** date from the 1960s. Remainders exist of RQ3.

RQ1 1/2 lb, fine roul, with serial #
 RQ2 — Hyphen perf, with serial #
 RQ3 — Hyphen perf, used without serial #

Series 'C' – Overprinted with Excise Tax at June 1942 Rate

- 1942 Excise Tax Overprint by B. Houde Co., 7-13-D



RQ4 † Eight (8)¢ on 1/2 lb, fine roul

- 1942 Excise Tax Overprints by Imperial Tobacco



RQ6



NOTE: Red 4 mm '8' with '¢', over 3 mm 'EXCISE TAX' in two lines.

RQ6 8¢ on 1/2 lb, fine roul

- 1942 Excise Tax Overprint by British American Bank Note



RQ11



NOTE: Dark blue 2½ mm '8' with '¢', over 1½ mm 'EXCISE TAX' in two lines.

RQ11 8¢ on 1/2 lb, fine roul

These stamps were intended for metal cans with screw-top lids. Thus, their use was greatly reduced during the 1943-1947 period when metal packaging for tobacco products was at first prohibited (January 1st, 1943), except for stocks of empty cans already on hand at tobacco companies, then permitted once again but greatly restricted (April 1st, 1946). The restrictions were lifted May 13th, 1948.

Series 'C' – Overprinted with Excise Tax at March 1943 Rate

- 1943 Excise Tax Overprint by Imperial Tobacco



RQ14



NOTE: Dark blue '16' with '¢' and square on 1942 excise tax.

RQ14 16¢ on 8¢ on 1/2 lb, fine roul

- 1943 Excise Tax Overprint by Macdonald Tobacco, 1-10-D



RQ16



NOTE: Violet '16' with '¢' and ornament on 1942 excise tax.

RQ16 16¢ on 8¢ on 1/2 lb, fine roul

- 1943 Excise Tax Overprint by Tuckett Tobacco, 1-18-E



RQ18



NOTE: Blue '16' with 'c' over 'EXCISE TAX', one large Roman 'X' over three smaller Gothic 'xxx's on 1942 excise tax.

RQ18 16¢ on 8¢ on 1/2 lb, fine roul

- 1943 Excise Tax Overprint by British American Bank Note



RQ20



NOTE: Dark blue 3 mm '16' with '¢' and three 7 mm lines on 1942 tax.

RQ20 16¢ on 8¢ on 1/2 lb, fine roul

Series of 1955

RQ24



NOTE: Blue 4 mm serial numbers.

- RQ22 1/2 lb, fine roul
- RQ24 — Imperf

Circa 1960/61

RQ27



- RQ25 1/2 lb, fine roul
- RQ26 — Hyphen perf
- RQ27 — Imperf

Circa Mid to Late 1960s

RQ32



RQ65



- RQ32 1/5 lb, hyphen perf
- RQ36 3/8 lb, imperf
- RQ38 2/5 lb, hyphen perf
- RQ39 — Imperf
- RQ40 † 1/2 lb, fine roul
- RQ41 — Hyphen perf
- RQ42 — Imperf
- RQ60 5 lbs, imperf
- RQ65 12 oz on 16/21 (lb), hyphen perf (issued 1971)

Circa 1969/70

RQ78



- RQ72 3/8 lb, imperf
- RQ74 2/5 lb, hyphen perf
- RQ75 — Imperf
- RQ77 1/2 lb, hyphen perf
- RQ78 — Imperf

RQ80



- RQ80 16/21 (lb?), hyphen perf
- RQ89 2 lbs, hyphen perf
- RQ98 7 lbs, hyphen perf
- RQ101 12 oz on 16/21 (lb), hyphen perf (issued 1971)

Series of 1971

RQ117



NOTE: This issue was initially printed by the British American Bank Note Co. (BABN). As of September 1972, the printing of stamps for manufactured tobacco was transferred to the Canadian Bank Note Co. (CBN), who used the original plates prepared by BABN. The latter continued to print the cigar, cigarette and raw leaf stamps. The dual use of the plates was possible since they were the property of the Government of Canada and not of BABN.

The 1972 contract with CBN gave the denominations of the stamps as: 1, 1½, 2, 4, 6, 8 and 12 ounces, 1, 2, 3 and 5 pounds, and “any other denomination that may be required by the Department [of National Revenue].”

- RQ103 † 1/2 oz, fine roul
- RQ104 — Hyphen perf
- RQ105 — Imperf

NOTE: RQ104 and RQ105 have a Roman font for the denomination.

- RQ107 1 oz, hyphen perf
- RQ116 4 oz, hyphen perf
- RQ117 — Imperf
- RQ119 6 oz, hyphen perf
- RQ120 — Imperf
- RQ122 8 oz, hyphen perf
- RQ123 — Imperf
- RQ125 12 oz, hyphen perf
- RQ126 — Imperf
- RQ128 — Variant font, hyphen perf

RQ125



Regular Gothic Font

RQ128



Variant Gothic Font

- RQ130 1 lb, hyphen perf
- RQ132 2 lb, hyphen perf

NOTE: See page 54 for discussion and illustrations of hyphen-hole perfs.

NOTE: RQ122a – 8 oz, hyphen perf with “self-adhesive” gum – is no longer listed. This item was included in the First Edition with a dagger (†) since it was listed in the Supplement to the Brandom catalogue, but had not been seen by this writer.

An opportunity arose to examine a used RQ122 stamp from the Brandom era whose gum had been designated as “self-adhesive”. The sole difference between this item and a comparable stamp with “regular gum” is the gum, which in both instances does not cover the entire back of the stamp. Since the basic stamps were issued without adhesive and it was the responsibility of the tobacco manufacturer or importer to supply the same, it appears to this writer that what had been labelled in Brandom as “self-adhesive” was simply a different type of gum applied by whoever had affixed the stamp.

Thus, RQ122a will remain deleted unless some other item comes to light that can substantiate a true self-adhesive issue emanating from the Revenue Department.

Series of 1880 – Brown Stamps



RW5



RW19

RW13



NOTE: Unless otherwise indicated, Reworked Tobacco stamps in Series 1880 are Perf-12 with unwatermarked wove paper and blue 4 mm serial numbers. The 1/20- through 1-lb stamps are strips; the 5- and 10-lb stamps are oblong.

'Open' for general use at all Inland Revenue Divisions



Strip Stamps: 1/20 lb through 1 lb

- RW1 **1/20 lb**
- n — no serial #
- RW2 — Coarse roul
- RW3 **1/10 lb**
- n — no serial #
- RW4 — Coarse roul
- RW5 **1/5 lb**
- n — no serial #
- RW6 — Coarse roul
- RW7 **1/4 lb**
- n — no serial #
- RW8 — Coarse roul
- RW9 **1/2 lb**
- n † — no serial #
- RW10 — Coarse roul
- RW11 **1 lb**
- n — no serial #
- RW12 — Coarse roul

Oblong Stamps: 5 lbs and 10 lbs

- RW13 **5 lbs**, block wmk
- n † — no serial #
- RW14 **10 lbs**, block wmk
- n † — no serial #

Inscribed for use at specific Inland Revenue Divisions



Strip Stamps: 1/20 lb through 1 lb

- Montréal Division** – Signature of J.L. Vincent.
- RW15a **1/20 lb**, block wmk
- n — no serial #
- RW16a — Coarse roul, block wmk
- RW17 **1/10 lb**
- n — no serial #
- RW19 **1/5 lb**
- n — no serial #
- RW20 — Coarse roul
- RW21 **1/4 lb**
- n — no serial #
- RW23a † **1/2 lb**, block wmkd
- n — no serial #
- RW24a — Coarse roul, block wmk
- RW25 **1 lb**
- n — no serial #
- RW26 — Coarse roul

Series of 1881 – “Violet”§ Stamps



RW45



RW62



RW74

NOTE: Unless otherwise indicated, stamps in Series 1881 are Perf-12 with Block Watermarked wove paper and blue 4 mm serial numbers.

Inscribed for use at specific Inland Revenue Divisions



Montréal Division – Signature of *J.L. Vincent*.

RW34 **1/10 lb**, coarse roul
n — no serial #

RW37 **1/4 lb**
n — no serial #

Québec Division – Signature of *G. LaRue*.

RW45 **1/10 lb**
n — no serial #
a † — Unwmk

RW47 **1/5 lb**
n — no serial #

RW49 **1/4 lb**
n — no serial #

§ NOTE: There is great variation in the hues found in this group of stamps. A number of them can be described as “red-violet”.

Specific Inland Revenue Divisions & Code at Right



Windsor Division – Signature of *James Gow*

RW62 **1/20 lb**, coarse roul, Code “G68”

RW64 † **1/10 lb**, coarse roul, Code “G66”
n — no serial #

RW67 **1/4 lb**, Code “G64”
n — no serial #

RW70n **1/2 lb**, coarse roul, Code “G63”, no serial

RW71n † **1 lb**, perf-12, Code “G62”, no serial #

RW72 — Coarse roul, with serial #

Code Deleted



Windsor Division – Signature of *James Gow*

RW74 **1/20 lb**, coarse roul

RW76 **1/10 lb**, coarse roul
n — no serial #
a † — Coarse roul, unwmk
an † — no serial #

RW79 **1/4 lb**
n — no serial #

RW82 **1/2 lb**, coarse roul
n — no serial #

RW84n **1 lb**, coarse roul, no serial

Series of 1864 – Green, Black, Red & Blue Stamps



RG2a – Green Stamp for Stocks on Hand

NOTES:

- ① Unless otherwise indicated, stamps are **green, imperforate** on **unwatermarked** cream wove paper.
- ② The excise duty originally took effect June 1st, 1864, in the Province of Canada (Ontario and Québec), but excise-supervised stock-taking did not take place until months later. Thus, these stamps were affixed to stocks on hand at the stock-taking. 'M' represented 'manufactured' prior to the introduction of the duty and therefore exempt. Stocks manufactured since June 1st were dutiable and affixed with a 'D' stamp.
- ③ **RG1 exists with fake perforations added.** The fakes are perf-12 with large, cleanly cut holes, and cleanly cut tabs. Genuine perforations on the 1864-67 stamps are perf-12½ and roughly cut, with smaller holes.

• **GREEN Stamps for Stocks on Hand**

RG1 **M** in left and right corners
a — Tilted **M** at right corner

RG2 **D** in left and right corners
a — Unwmk blue-grey laid paper (18 mm between batonne lines)



Tilted 'M' Variety



RG4 – Square, Black Stamp for Excise Consumption



RG7 – Diamond Stamp

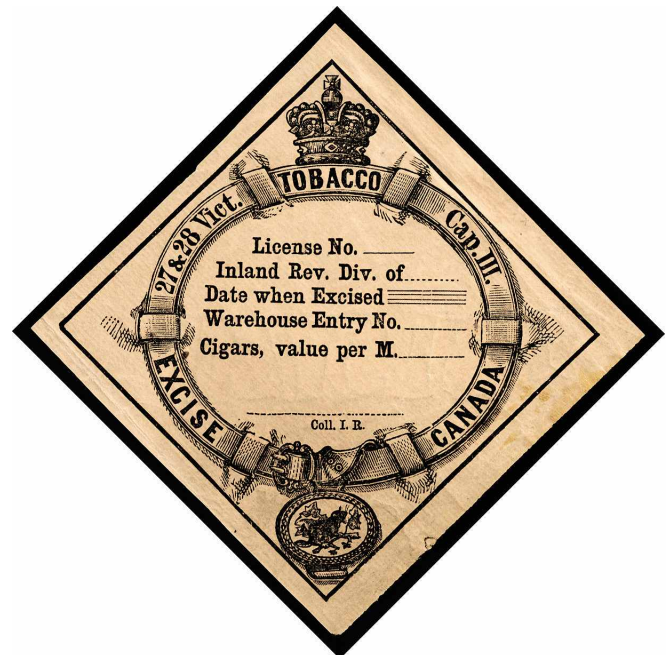


RG9 – Strip, Black Stamp

NOTE: The salmon-coloured paper with the "EXCISE" watermark is often faded to the point of appearing to be a cream colour.

• **BLACK OR 'RED' Consumption Stamps for Excise**

- RG4 **Square, black** on salmon/cream laid paper, perf-12½ (often trimmed), wmk "EXCISE" only (27 mm between batonne lines)
a — White laid paper, perf-12½ (usually trimmed to "imperf"), wmk stacked "crown / EXCISE / 1867" (27 mm between lines)
- RG5 — **Red** on salmon/cream laid paper (27 mm lines), perf-12½, wmk "EXCISE" only (from **W.C. Walton** collection)
- RG7 **Diamond, black** on salmon/cream laid paper, perf-12½, wmk "EXCISE" only (27 mm between lines)
- RG9 **Strip, black** on cream laid paper, perf-12½, wmk linear "crown / EXCISE / beaver / 1867" (27 mm between lines)



RG11 – Square, Black on Salmon Stamp for Excise Warehouse

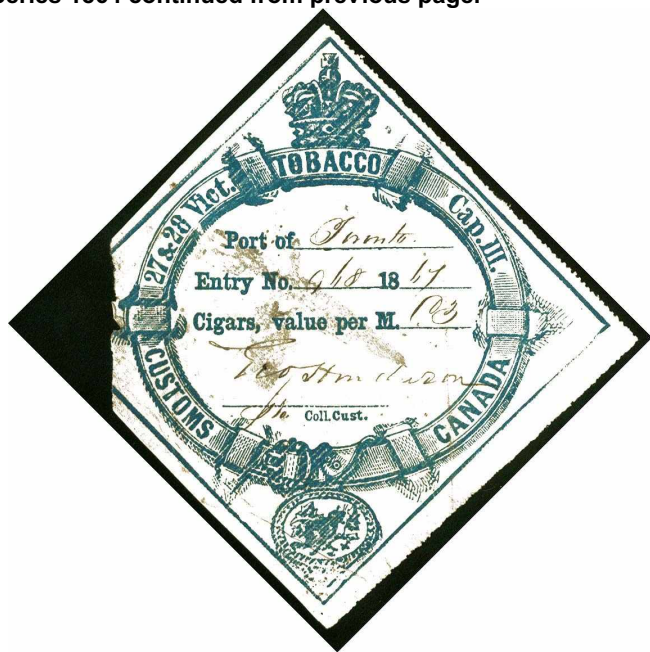
• **BLACK Warehouse Stamp for Excise**

– Fourth line reads: "Warehouse Entry No."

- RG11 **Square, black** on salmon/cream laid paper, imperf, wmk "EXCISE" only (27 mm between batonne lines)

(Series 1864 continues next page.)

Series 1864 continued from previous page.



RG15 – Square, Blue Stamp for Customs



RG16 – Diamond, Blue Stamp for Customs

● BLUE STAMPS for Customs

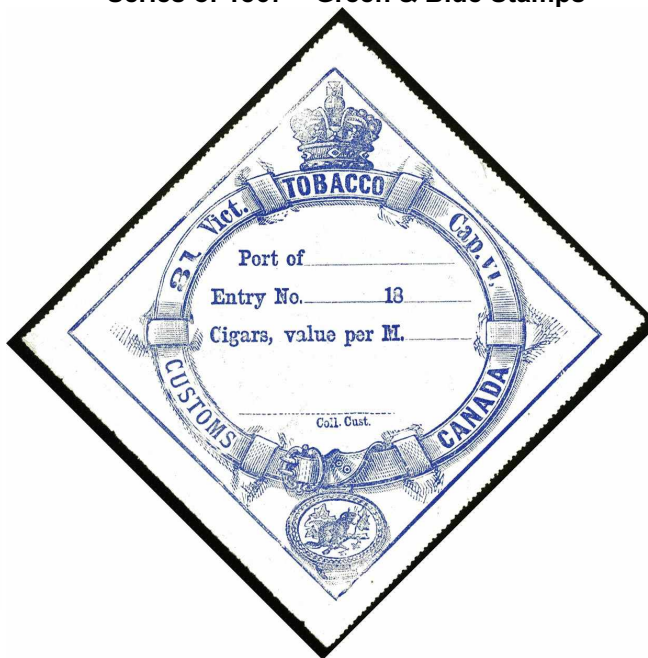
- RG13 **Square, ERROR:** "EXCISE" in place of "CUSTOMS" at lower left, and "Coll. I.R." in place of "Coll. Cust." below signature line, imperf, unwmk blue-grey laid paper (18 mm between batonne lines) (from the **W.C. Walton** collection)
- RG14 **Square, Imperf, unwmk blue-grey laid paper** (18 mm between lines) (RG13 corrected)
 - a — Imperf, salmon/cream laid paper (27 mm between lines), wmk "EXCISE" only (**W.C. Walton** collection)

- RG15 **Square, perf-12½, salmon/cream laid paper** (27 mm between lines), wmk "EXCISE" only
 - a — Perf-12½, white laid paper (27 mm between lines), wmk stacked "crown / EXCISE / 1867"
- RG16 **Diamond, perf-12½, blue (shades) on salmon/cream laid paper** (27 mm between lines), wmk "EXCISE" only.

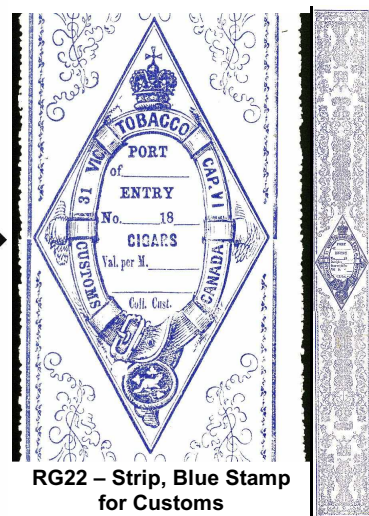
Series of 1867 – Green & Blue Stamps



RG19 – Green Stamp for Stocks on Hand in 1867



RG20 – Square, Blue Stamp for Customs



RG22 – Strip, Blue Stamp for Customs

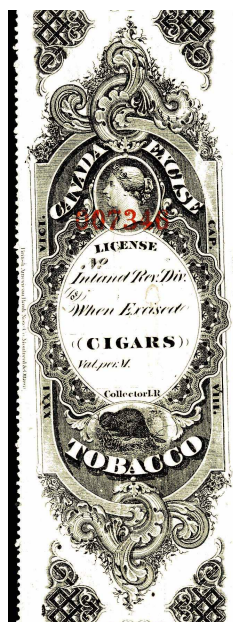
● GREEN STAMP for Stocks on Hand

- RG19 **Diamond, salmon/cream laid paper** (27 mm between lines), perf-12½, wmk "EXCISE" only.
- NOTE:** This stamp was affixed to stocks on hand at the extension of the excise duty to the provinces of New Brunswick and Nova Scotia in 1867.

● BLUE STAMPS for Customs

- RG20 **Square, blue on white laid paper** (27 mm between lines), perf-12½, wmk stacked "crown / EXCISE / 1867"
- RG22 **Strip, blue on cream-coloured laid paper** (27 mm between lines), perf-12½, wmk linear "crown / EXCISE / beaver / 1867"

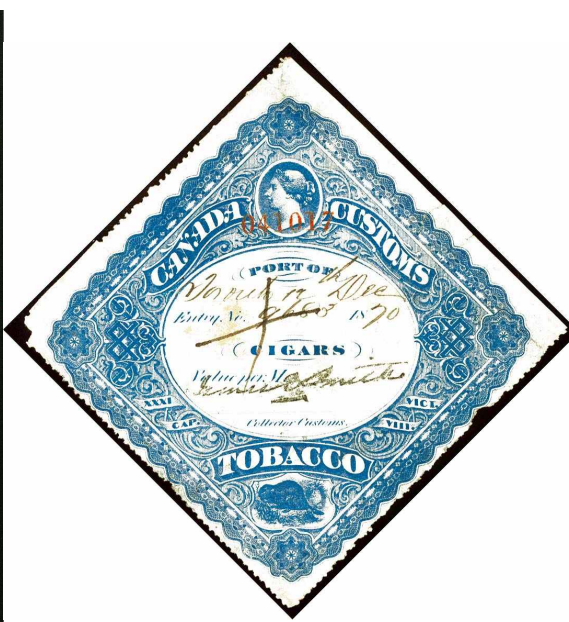
Series of 1868 through 1880 – Excise Consumption, Excise Warehouse & Customs



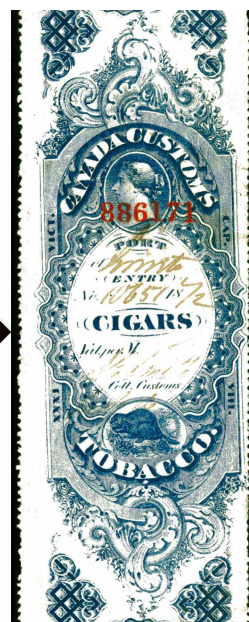
RG29



RG31



RG36 – Square Blue Customs



RG40

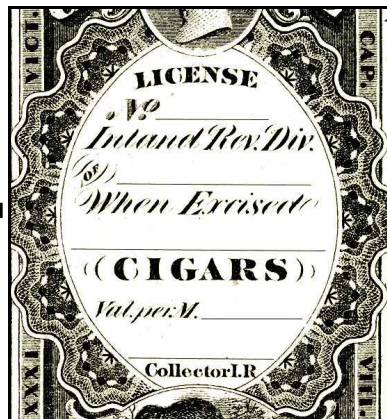
Blue Customs

Black Excise Consumption 'Red' Excise Warehouse

Series of 1868 – Consumption & Warehouse
– Serial Numbers Not Yet In Use –

Identifying Characteristics:

- No Serial Number
- Name of Inland Revenue Division is not inscribed
- Vertical Borders inscribed "XXXI VICT. / CAP. VIII."
- "Val. per M. _____" above signature space



NOTE: Twin BABN imprints (left & right margins), laid paper, **watermarked** linear "crown/EXCISE/beaver/1868".

• BLACK Consumption Stamps for Excise

RG23 Strip, perf-12½
RG24 — Perf-10

• 'RED' Warehouse Stamps for Excise

RG25 Strip, perf-12½

NOTES:

① The cigar strip-stamps of Series 1868 through 1880 were printed from lithographic stones onto which an image had been transferred by some means from two or three separate engraved steel dies. These dies represented the central portion and the long ends at top and bottom.

As a result, there is considerable variation in the alignment and spacing of the three components in the stamps. These variations can be found amongst stamps in the same printed sheet. Early printings tend to be well spaced. In later printings the spacing is often reduced to the point that design elements touch or even overlap each other.

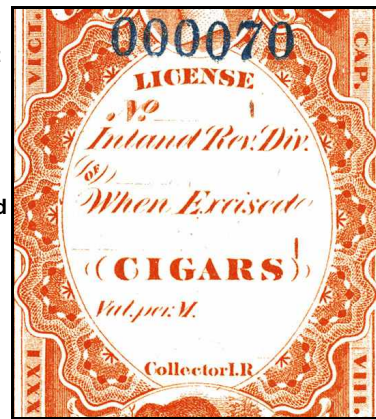
② RG36 exists with pairs of blue 5 mm serial numbers on a single stamp. The status of these items is uncertain.

- Item 1 - Imperforate, numbered 034001 below "Port of" and 034250 to right of "Val per M."
- Item 2 - Perf-10, numbered 061001 below "Port of" and 061250 to right of "Val per M."

Series of 1869 – Consumption, Warehouse & Customs
– Serial Numbers Introduced –

Identifying Characteristics:

- Serial Number on Portrait
- Name of Customs Port or Inland Revenue Division is not inscribed
- Vertical Borders inscribed "XXXI VICT. / CAP. VIII."
- "Val. per M. _____" above signature space



NOTE: Early black & 'red' printings have twin BABN imprints in left & right margins; later stamps have two, one or no imprints. Blue stamps have no imprints. Paper is unwatermarked wove, or laid, **watermarked** linear or vertical "crown/EXCISE/beaver/1868" or diagonal stacked "crown/EXCISE/1867", as noted. Five mm serial numbers, colour as noted.

• BLACK Consumption Stamps for Excise

RG29 Strip, red serial #, perf-10, wmk linear "1868"
RG30 — Blue serial #, perf-10, wmk linear "1868"
a — wmk Vertical "18[68?]" (Laid lines run the length of the stamp)
b — as RG30a, but missed wmk, has laid lines only

• 'RED' Warehouse Stamps for Excise

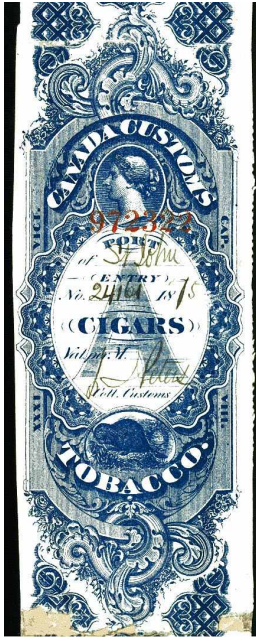
RG31 Strip, blue serial #, perf-12½, wmk linear "1868"
RG32 † — Perf-12, wmk diagonal stacked "1867"
RG33 — Perf-10, wmk diagonal stacked "1867"
a — Perf-10, unwmk wove

• BLUE STAMPS for Customs

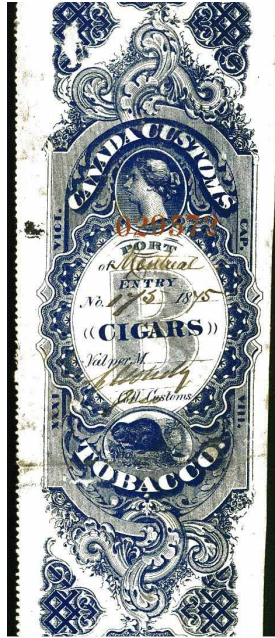
RG36 Square, red serial #, perf-10, unwmk wove
RG38 Strip, red serial #, perf-10, wmk linear "1868"
RG39 † — Perf-9, wmk diagonal stacked "1867"
RG40 — Perf-10, unwmk wove
a † — Double serial #

NOTE: Low-numbered copies of RG58 are in the distinctive dull blue (milky blue) hue.

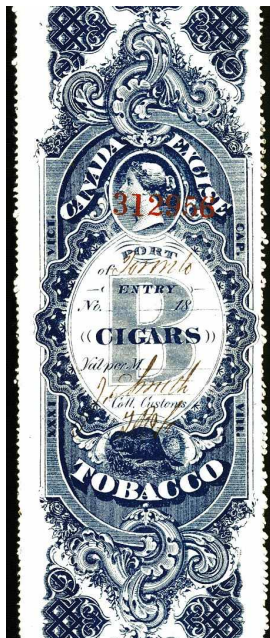
Series of 1869 (continued)
– Modifications to Blue Customs Stamp –



RG42
‘A’ in Central Panel
as part of Serial Number
(Circa 1872)



RG43
‘B’ in Central Panel
as part of Serial Number
(Circa 1875)



RG44
1876 ERROR,
Excise Frame used for
Customs Stamp



RG45
1876 “Canada Customs”
Overprint on Erroneous
“Canada Excise”

• BLUE STAMPS for Customs

– ‘A’ in Central Panel as part of Serial Number

- RG41 Strip, ‘A’, red serial #, perf-10, unwmk wove
- RG42 — Perf-12

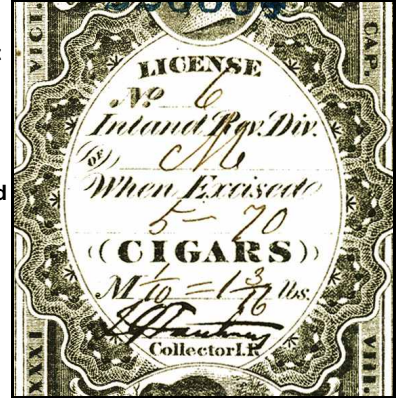
– ‘B’ in Central Panel as part of Serial Number

- RG43 Strip, ‘B’, red serial #, perf-12, unwmk wove
- RG44 — ERROR: Excise frame used, perf-12
- RG45 — Error corrected by red overprint
- RG50 — New printing with correct frame, perf-9

Series of 1870 – Consumption & Warehouse
– Change in Determination of Excise Duty –

Identifying Characteristics:

- Serial Number on Portrait
- Name of Inland Revenue Division is not inscribed
- Vertical Borders inscribed “XXXI VICT. / CAP. VIII.”
- “M _____ lbs.” above signature space



NOTE: Early black & ‘red’ printings have twin BABN imprints in left & right margins; later stamps have two, one or no imprints. Paper is laid, watermarked vertical “crown/EXCISE/beaver/18[68?]” (with laid lines along length of stamp) or diagonal stacked “crown/ EXCISE/1867”, as noted, or unwatermarked wove. Blue 5 mm serial numbers.

• BLACK Consumption Stamps for Excise

- RG51 Strip, perf-10, laid paper, wmk vertical “18[68?]”
 - a — Missed vertical wmk, laid lines only along length of stamp
 - b — Wmk diagonal stacked “1867”
 - c — Unwmk wove paper
 - cn — Unwmk wove, no serial #
- RG52 † — Perf-12, unwmk wove

‘A’ in Central Panel as part of Serial Number



- RG54 Strip, ‘A’, perf-12, unwmk wove
- RG55 — Perf-9, unwmk wove
- n — no serial #

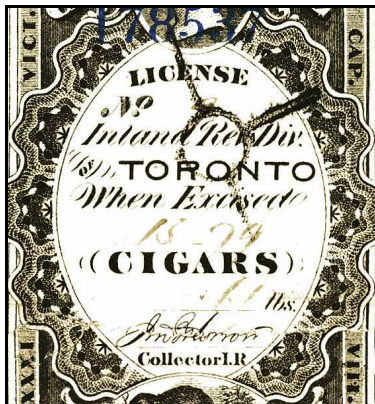
• ‘RED’ Warehouse Stamps for Excise

- RG56 Strip, perf-10, unwmk
- n — no serial #

Series of 1874 – Consumption & Warehouse
– Inscribed with Inland Revenue Division –

Identifying Characteristics:

- Serial Number on Portrait
- Name of Inland Revenue Division is inscribed
- Vertical Borders inscribed “XXXI VICT. / CAP. VIII.”
- Most have “_____ lbs.” above inscribed signature. Some have “M_____ lbs.” as noted in the listing.



NOTE: Imprints not seen. Paper is unwatermarked wove. Blue 5 mm serial numbers.

• BLACK Consumption Stamps for Excise

Hamilton Division – Signature of *Wm. Patton* or *C.G. Fortier*

- RG61 Strip, *Patton*, perf-9, “M_____ lbs.”
RG62 — Overprinted “C.G. Fortier” in red

Montréal Division – Signature of *Dunbar Browne* or *J.L. Vincent*.

- RG65 Strip, *Browne*, perf-12
n — no serial #
RG66 — Perf-9
RG68 Strip, No signature, perf-9
RG71 Strip, *Vincent*, perf-9, “M_____ lbs.”
RG72 — with “_____ lbs.”

Toronto Division – Signature of *J. Morrow*

- RG73 Strip, *Morrow*, perf-12
n — no serial #
RG74 — Perf-9
n † — no serial #

• ‘RED’ Warehouse Stamps for Excise

Montréal Division – Signature of *Dunbar Browne* or *J.L. Vincent*.

- RG79 Strip, *Browne*, perf-12
n — no serial #
RG82 † Strip, *Vincent*, perf-9
n — no serial #

Toronto Division – Signature of *J. Morrow*

- RG83 Strip, *Morrow*, perf-12
n — no serial #
RG84 — Perf-9

Series of 1880 – Consumption, Warehouse & Customs
– Removal of Reference to Statute in Vertical Borders –

Identifying Characteristics:

- Serial Number on Portrait
- Exists with and without Inscription of Inland Revenue Division
- No Reference to Statute in Vertical Borders
- Most have “_____ lbs.” above signature space. Some have “M_____ lbs.” as noted in the listing. Blue stamps unchanged with “Val. per M. _____”.



NOTE: Imprints not seen. Paper is unwatermarked wove. Blue 5 mm serial numbers on black and red stamps, red serial on blue stamps.

• BLACK Consumption Stamps for Excise

‘Open’ Division with ‘A’ in Central Panel as part of Serial Number

- RG88 Strip, perf-9, “M_____ lbs.”
n — no serial #

NOTE: The above item also exists unused with a faint blue 5 mm serial number “33981” across the beaver in a font that differs from the regular stamps. This stamp is suspect and the subject of speculation. See the article by **Fritz Angst** in *Canadian Revenue Newsletter* № 79 of December 2012.

Hamilton Division – Signature of *C.G. Fortier*

- RG90 Strip, *Fortier*, perf-9, “M_____ lbs.”
n — no serial #

Montréal Division – Signature *J.L. Vincent*.

- RG91 Strip, *Vincent*, perf-12
n † — no serial #
RG92n — Perf-9, no serial #

Windsor Division – Signature of *James Gow*

- RG96 Strip, *Gow*, perf-9, “M_____ lbs.”
n † — no serial #

• ‘RED’ Warehouse Stamps for Excise

‘Open’ Division

- RG97 Strip, perf-12
RG98 — Perf-9
n † — no serial #

Montréal Division – Signature of *J.L. Vincent*.

- RG102 Strip, *Vincent*, perf-9
n — no serial #

Toronto Division – Signature of *W.C. Stratton*

- RG104 Strip, *Stratton*, perf-9
n † — no serial #

Windsor Division – Signature of *James Gow*

- RG106 Strip, *Gow*, perf-9, “M_____ lbs.”
n — no serial #

• BLUE STAMPS for Customs

– ‘C’ in Central Panel as part of Serial Number

- RG108 Strip, perf-12, “Val. per M. _____”
RG109 — Perf-9

Series of 1881 – Consumption, Warehouse & Customs



RG114



Unfinished RG127, imperforate & no serial number



RG131



RG144

NOTE: Unless otherwise indicated, stamps in Series 1881 are coarse rouletted with unwatermarked wove paper and blue 4 mm serial numbers.

● **BLACK Consumption Stamps for the Full Rate of Excise Duty**



'Open' Division

RG112 Code "A 3"
n † — no serial #

Hamilton Division – Signature of *C.G. Fortier*

RG114 Code "H 3"
n — no serial #

London Division – Signature of *W.J. Gerald*

RG116 Code "L 3"
n † — no serial #

Montréal Division – Signature of *J.L. Vincent*

RG118 Code "M 3"
n † — no serial #

Toronto Division – Signature of *W.C. Stratton*

(A trimmed stamp without serial number is known: Code "C 3")

● **GREEN Consumption Stamps for the Low Rate of Excise Duty**



Montréal Division – Signature of *J.L. Vincent*

RG127 Code "M 3"
n † — no serial #

● **'RED' Warehouse Stamps for Excise**



'Open' Division

RG129 Code "A 23"
n — no serial #
RG130 † — Perf-12

Hamilton Division – Signature of *C.G. Fortier*

RG131 Code "H 23"
n — no serial #

RG132n — Perf-12, no serial #

London Division – Signature of *W.J. Gerald*

RG133 Code "L 23"
n † — no serial #

Québec Division – Signature of *G. LaRue*

RG137 Code "N 23"
n — no serial #

Toronto Division – Signature of *W.C. Stratton*

RG139 Code "C 23"
n † — no serial #

Windsor Division – Signature of *James Gow*

RG141 Code "G 23"
n — no serial #

● **BLUE STAMPS for Imported Tobacco Products**



'Open' Division

RG143 † Code "A 58"
n — no serial #
RG144 — Perf-12

Hamilton Division – Signature of *C.G. Fortier*

RG145 Code "H 58"
n † — no serial #

London Division – Signature of *W.J. Gerald*

RG147 Code "L 58"

Montréal Division – Signature of *J.L. Vincent*

RG149 Code "M 58"
RG150 — Perf-12

Toronto Division – Signature of *W.C. Stratton*

RG153 Code "C 58"
n † — no serial #

Windsor Division – Signature of *James Gow*

RG155 † Code "G 58"

Series of 1883 – Provisional Overprints – Red on Black, Green, Yellow & Blue



RG160



RG194



RG203



RG217n



RG188

NOTE: Unless otherwise indicated, stamps are Perf-12 on unwatermarked wove paper with a blue 4 mm serial number. Red Roman text in overprint is 10 mm high, numerals are 8½ mm.

● BLACK STAMPS for the Full Rate of Excise Duty



RG160 25 on Series 1881 'Open' Division ('A 3'),
- "Twenty-Five Cigars." is 106 mm long

RG165 50 on Series 1881 'Open' Division ('A 3')

RG168 50 on Series 1881 Toronto Division ('C 3'), roulettes

RG175 200 on Series 1881 'Open' Division ('A 3')



NOTE: Stamp is perf-9 on unwatermarked wove paper with a blue 5 mm serial number. Red text and numerals in overprint are 10 mm high.

RG188 200 on Series 1874 Toronto Division (RG74)

● GREEN STAMPS for the Low Rate of Excise Duty



NOTE: Stamp is coarse rouletted.

RG194 50 on Series 1881 Montréal Division ('M 3')

● YELLOW STAMPS for Sample Boxes in Cigar Factories



NOTE: Red text is 10mm high. "TWENTY-FIVE CIGARS" in overprint is short (94 mm) or long (106 mm).

25 F = "F SAMPLE BOX" = foreign leaf.

25 C = "C SAMPLE BOX" = Canadian leaf.

RG202 Short 25 F on 'Open' Division
n — no serial #

RG203 Long 25 F on 'Open' Division
n — no serial #

RG205 Long 25 C on 'Open' Division, 5 mm serial #

● BLUE STAMPS for Imported Tobacco Products



RG217n 200 on Series 1881 'Open' Division, no serial # ('A 58')

Please see the NOTE on page 22 for the Manufacturer Licence Codes that were introduced in July 1883 for the cancels used on the stamps.

Series of 1883 – Regular Issue – Black, Green, Yellow & Blue

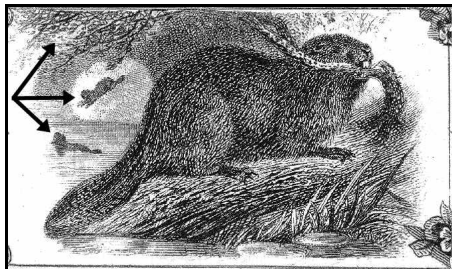


NOTES:

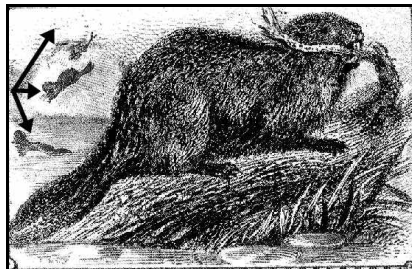
- ① Unless other wise noted, stamps are on **unwatermarked paper**, with **Blue 4 mm serial numbers** for the **black and green stamps** and **Red serial numbers** for the **blue stamps**.
- ② “Montreal”, “Ottawa” and **no imprints** are found on the larger denominations of stamps (100, 200 and 500 Cigars), as noted.
- ③ The **50 Cigars** and **100 Cigars** together have three different ‘**beaver vignettes**’. These vignettes are illustrated at right and are referenced in the listing as **3BF**, **3BN** and **1BN**.
- ④ Due to their length, these stamps were produced using multi-part dies. This results in small discontinuities of varying degrees at specific points in the design. For the **50 Cigars**, gaps can be found where the left ends of the horizontal frame lines on the vignette meet the rest of the design, which has a small stub at its top to align the parts. A pair of unusually large gaps (4 & 3½ mm) has been seen on some copies of RG248L. (See illustration below.)
- ⑤ These stamps were to have been recess-printed by the British American Bank Note Company (BABN) exclusively from steel-plates (intaglio). However, BABN, or a related company such as the Burland Lithographic Company, did do lithographic printings. Many of these litho-prints have not yet been identified, and might not have survived. **Litho-prints** are indicated by a suffix “L” (e.g., RG22L), where they are known from actual stamps to exist.
- ⑥ The four types of **cancellation panels** on the Series 1883 cigar stamps are denoted here by the lines used as fill. They comprise “No Lines” (NL), “Horizontal Lines” (HL), “Horizontal and Vertical Lines” (HV), and “Diagonal Lines” (DL), examples of which are illustrated below. The most commonly observed panels for the 25, 50, and 100 Cigars have Horizontal Lines (HL). The 200 Cigars and 500 Manila Cheroots all have No Lines (NL).

(NOTES continue next page.)

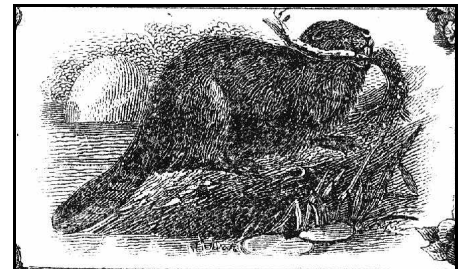
Vignettes on 50 and 100 Cigars Stamps of Series 1883



Three Beavers, Foliage at Top Edge (3BF)

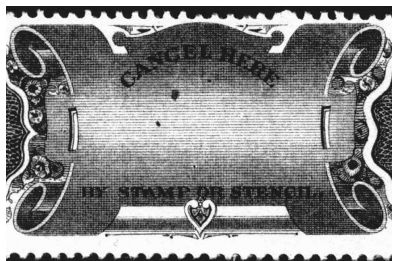


Three Beavers, No Foliage (3BN)

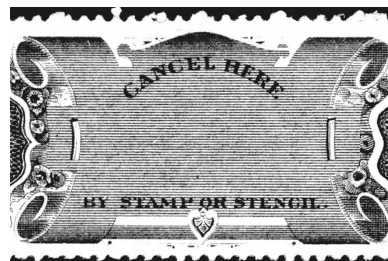


One Beaver, No Foliage (1BN)

Cancellation Panels on 25 Cigars



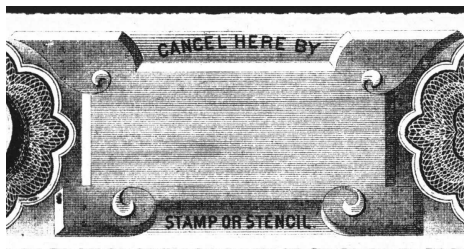
Horizontal & Vertical Lines (HV)



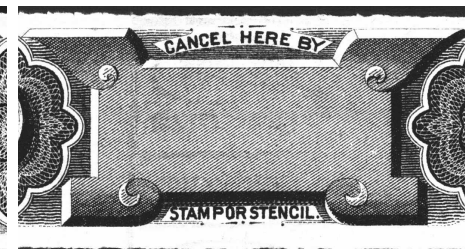
Horizontal Lines (HL)

Large Gaps in Frame Lines found on some copies of RG248L (Black 50 Cigars)

Cancellation Panels on 50 Cigars



Horizontal Lines (HL)



Diagonal Lines (DL)



Series 1883 Cigar Stamps continued from previous page.

• **BLACK STAMPS for the Full Rate of Excise Duty**



RG222L **25 Cigars**, Pointed ends, HV, perf-12
n — no serial #

RG223L **25 Cigars**, Pointed ends, HL, perf-12

RG227 **25 Cigars**, Blunt ends, HL, perf-12

RG228 — Coarse roulette

RG230 — Coarse roulette, 5 mm serial #



25 Cigars Pointed End



25 Cigars Blunt End

RG233L **50 Cigars**, 3BF, HL, perf-12
n — no serial #

RG234L — Coarse roulette

RG235L — Perf-12, 5 mm serial #

RG238 **50 Cigars**, 3BF, HL, coarse roul

RG240 — Coarse roulette, 5 mm serial #

RG245L **50 Cigars**, 1BN, HL, perf-12

RG246L — Coarse roulette

RG248L — Coarse roulette, 5 mm serial #

RG251L **100 Cigars**, 3BF, HV, perf-12, 5 mm serial #, Montreal imprint
n — no serial #

RG252L — As per RG251L, but HL

RG255L **100 Cigars**, 3BN, HL, coarse roul, 5 mm serial, Montreal imprint

RG259L **100 Cigars**, 3BN, HL, perf-12, 5 mm serial, Montreal imprint

NOTE: The listed black 100-cigar stamps have Pointed Ends. **Brandom** lists a 100-cigar stamp as Pointed-end, roul, 5 mm serial & **no imprint**; as well as a Blunt-end, perf-12, 4 mm serial.

RG272 **200 Cigars**, NL, coarse roulette, Ottawa imprint

RG273 **500 Manilla Cheroots**, NL, perf-12, Ottawa imprint

NOTES:

⑦ Litho-prints and steel-prints can be identified in Series 1883 cigar stamps by a careful examination of large coloured areas. This requires a 10X magnifier and a very bright light (e.g., a high intensity LED flashlight) at a nearly right angle to the direction of viewing.

In general, the layer of lithographic ink will be very thin. As a result, the texture of the underlying paper produces an irregular appearance in the ink through which specks and thin, stringy patches of the paper are visible. In addition, fibres in the paper are usually visible in the dried ink, like hairs in dried paint.

It appears that in the original steel dies the large coloured areas were frequently produced by the cutting in the metal of a series of closely spaced lines or dimples. These lines or spots are visible in the thick, raised ink produced by steel-plate, recess printing.

Other characteristics can also assist in the identification, such as:

- The overall definition of the image. Steel-prints are clearer and sharper than litho-prints.
- The overall texture of the inked impression. Steel-prints can feel rough, while litho-prints are smooth.

⑧ BABN records give that only fifty of the black 500 Manilla Cheroots stamps were printed. This size of box was allowed only for cheroots imported from Philippines. This makes the black stamp a mystery since during the 1883-1908 period only blue stamps were used on imported cigars.

• **GREEN STAMPS for the Low Rate of Excise Duty**



RG275 † **25 Cigars**, Pointed ends, perf-12

RG280 **25 Cigars**, Blunt ends, HL, coarse roulette

NOTE: BABN records show litho-prints for the green **25 Cigars**.

RG283L **50 Cigars**, 3BF, HL, perf-12
n — no serial #

RG290 **50 Cigars**, 1BN, HL, coarse roulette, 5 mm serial #

RG293L **100 Cigars**, 3BF, HL, perf-12, 5 mm serial #, Montreal imprint
n — no serial #

RG296L **100 Cigars**, 3BN, HL, coarse roulette, Montreal imprint

RG298L — 5 mm serial #

NOTE: The listed 100-cigar stamps have Pointed Ends. **Brandom** lists a 100-cigar stamp with Blunt Ends, rouletted, and 4 mm serial numbers. BABN records indicate that all **green 100 Cigars** were litho-prints.

• **YELLOW STAMPS for Sample Boxes in Cigar Factories**



RG301 **25 Cigars**, NL, coarse roulette

NOTE: BABN records give that only 1500 of this stamp were printed. Proofs of this stamp exist in green.

• **BLUE STAMPS for Imported Tobacco Products**



RG304L? † **25 Cigars**, Pointed ends, perf-12

RG306L **25 Cigars**, Pointed ends, HL, perf-12, 5 mm serial #
n — no serial #

RG317 **25 Cigars**, Blunt ends, HL, coarse roulette

RG320L? † **50 Cigars**, perf-12

RG322L **50 Cigars**, 3BF, HL, perf-12, 5 mm serial #
n — no serial #

RG331L **50 Cigars**, 1BN, HL, coarse roulette, 5 mm serial #

RG335L **50 Cigars**, 1BN, DL, coarse roulette, 5 mm serial #

RG336Ln **100 Cigars**, 3BF, HL, perf-12, no serial #, Montreal imprint

RG347L **100 Cigars**, 3BN, HL, perf-12, 5 mm serial #, Montreal imprt

RG353 **100 Cigars**, 3BN, HL, coarse roul, 5 mm serial #, no imprint

RG356 **200 Cigars**, NL, perf-12, Ottawa imprint
RG357 — Coarse roul, Ottawa imprint

NOTE: BABN records shows early litho-prints for **blue 200 Cigars**. These may be the red provisional overprints.

RG359 **500 Manilla Cheroots**, NL, coarse roul, Ottawa imprint

Series of 1885 – Black, Green & Blue



RG361L

NOTE: Unwatermarked paper, with blue 4 mm serial numbers for the black & green stamps and red serial numbers for the blue stamps.

• BLACK STAMPS for the Full Rate of Excise Duty

- RG361L 10 Cigars, perf-12
n — no serial #
- RG362L — Coarse roulette
- RG364 10 Cigars, coarse roulette

• GREEN STAMPS for the Low Rate of Excise Duty

- RG366L † 10 Cigars, perf-12
- RG367L — Coarse roulette

• BLUE STAMPS for Imported Tobacco Products

- RG370L 10 Cigars, coarse roulette

Series of 1887 – Black & Blue

RG381



NOTE: Unwatermarked paper, with blue 4 mm serial numbers for the black stamps and red serial numbers for the blue stamps.

• BLACK STAMPS for the Full Rate of Excise Duty

- RG373 3 Cigars, perf-12
n — no serial #
- RG374 — Coarse roulette
n † — no serial #

- RG376 6 Cigars, perf-12
n — no serial #
- RG378 † — Red serial #

• BLUE STAMPS for Imported Tobacco Products

- RG381 3 Cigars, coarse roulette
- RG383 6 Cigars, coarse roulette

Series of 1897 – Black, Red, Green & Blue

RG390



RG412



RG428



RG446



Later Design for 10 Cigars

RG552



NOTE: Unless otherwise indicated, stamps in Series 1897 are coarse rouletted with unwatermarked wove paper and 4½ mm serial numbers – Red for the black, green and blue stamps, blue-violet for the red stamps.

• BLACK STAMPS for the Full Rate of Excise Duty



- RG388 6 Cigars, 344 mm long
- RG389 — 350 mm long
- RG390 10 Cigars, 368 mm long
n — 362 mm, no serial #

NOTE: See RG552 and RG554 below for shorter 10-cigar stamp with no vignette.

- RG394 25 Cigars
n — no serial #
- RG395 † — Perf-12
- RG396 50 Cigars
n — no serial #
- RG397 — Perf-12
- RG398 100 Cigars
n — no serial #
- RG402 500 Manilla Cheroots

(Series 1897 stamps continue next page.)

Series 1897 Cigar Stamps continued from previous page.

• **RED STAMPS** for the Intermediate Rate of Excise Duty



- RG410 **10 Cigars**, 370 mm long
n — 367 mm, no serial #
- RG412 **25 Cigars**
n — no serial #
- RG414 **50 Cigars**
n — no serial #
- RG416 **100 Cigars**
n — no serial #
- RG418 **200 Cigars**
n — no serial #

• **GREEN STAMPS** for the Low Rate of Excise Duty



- RG428 **50 Cigars**
n — no serial #
- RG432 **200 Cigars**
n — no serial #

• **BLUE STAMPS** for Imported Tobacco Products



- RG438 **10 Cigars**, 363 mm long
- RG440 — 371 mm long
- RG442 **25 Cigars**, 297 mm long
n — no serial #
- RG443 — 286 mm long
- RG444 **50 Cigars**
n — no serial #
- RG446 **100 Cigars**
n — no serial #

• **BLACK STAMPS** for the Full Rate of Excise Duty

– Later Design for 10-Cigar Stamp – Vignette Removed –

- RG552 **Black 10 Cigars**, 215 mm long, red serial #
- RG554 — Blue-violet serial #

Red, green and blue stamps were discontinued in 1908.

NOTES:

- Plate proofs exist in black, green and blue for 3 Cigars, and die proof in black with "CANADA № F-57".
- Plate proofs exist in a darker green for 10 and 100 Cigars.
- Observed examples of RG443 bear lower serial numbers, 300000+. Those of RG442 have higher serial numbers, 600000+.

Series of 1915



NOTE: Strip stamps are coarse rouletted; small stamps are Perf-12.

• **Strip Stamps** in Black, same designs as Series 1897



- RG556 **3 Cigars**, red serial #
- RG558 — Blue serial #
- RG560 **10 Cigars**, 215 mm, blue-violet serial #, no vignette
- RG562 **25 Cigars**, red serial #
n † — no serial #
- RG563 — Blue-violet serial #
- RG565 † **50 Cigars**, red serial #
- RG566 — Blue-violet serial #
- (RG567) † — Blue serial # (See NOTE below)
- RG570 **100 Cigars**, blue-violet serial #
- RG573S **200 Cigars**, blue-violet serial #

NOTE: This writer is not convinced that a true blue serial number exists for the 50-cigar stamp in Series 1915. Observed examples, which are always badly aged, appear to have faded blue-violet numerals. In addition, the long-strip format should have been replaced by the short-strip format of Series 1922 by the time of the introduction of the true blue numerals.

• **Small Oblong Stamps** in Yellow-Brown

RG578



- RG576 **5 Cigars**, blue-violet serial #
(RG577) † — Blue serial # (See NOTE below)
- RG578 **10 Cigars**, red serial #
- RG579 — Blue-violet serial #
(RG580) † — Blue serial # (See NOTE below)

NOTE: A strip-stamp for 6 Cigars exists in Series 1915 in the form of a specimen with seven violet zeroes and a closed punch-hole in each of the cancellation and serial-number panels.

- A number of purported blue serial numbers on the small Series 1915 stamps (RG577 & 580) have been examined and found to be blue-violet. In addition, the 10-cigar stamp in the subsequent Series 'A' was issued in late 1925 with blue-violet serial numbers, before switching to dull-blue in 1926, and then darkening. Thus, RG577 and RG580 have been marked with daggers (†) "as reported, but not seen."

(See listings and NOTES on Series 1922, 1924 and 'A' on next page.)

Series of 1922 – Short Strip Stamps

RG582 – Blue Serial



RG584 – Blue-violet Serial



NOTE: Unless otherwise indicated, stamps are black on unwatermarked paper with roulettes and 4½ mm serial numbers.

RG581 25 Cigars, blue-violet serial #
 RG582 — Blue serial #

RG584 50 Cigars, blue-violet serial #
 RG585 — Blue serial #

Series of 1924 – Additional Denomination of Short Strip Stamp

RG587 – 140 mm long



RG589 – 145 mm long



NOTE: Unless otherwise indicated, stamps are black on unwatermarked paper with roulettes and 4½ mm serial numbers.

RG587 100 Cigars, 140 mm design, blue-violet serial #
 RG589 — 145 mm design, blue serial #

Series 'A' (1925 onwards)



RG597 – Blue Serial Number



RG607 – Blue Serial Number

NOTE: Unless otherwise indicated, stamps are black on unwatermarked paper with roulettes and blue 4½ mm serial numbers.

• Small Oblong Stamps

- RG591 3 Cigars
- RG594 4 Cigars
- RG597 5 Cigars
 - n — no serial #
- RG598 † — Black serial #
- RG600 — Perf-12, blue serial #
- RG601 6 Cigars
- RG604 10 Cigars
- RG606 — Perf-12
- RG608 — Perf-12 with blue-violet serial #

NOTE: RG608 was the first of the 10-cigar varieties to be issued. One of the observed examples of RG608, with its blue-violet serial number 0709167, is date-cancelled "11 1925" (November 1925) by Licensee 2-23D, Imperial Tobacco, Granby QC. Its immediate predecessor, RG579, has been observed with blue-violet serial number 1354126 and dated "8 1925" (August 1925) also by Licensee 2-23D. RG608 has also been seen with blue-violet serial 1063982 and date-cancel "1 1926".

• Short Strip Stamp

- RG607 30 Cigars

NOTES:

- "Coarse" versus "Fine" Roulettes on Series 1922, 1924, and 'A': An examination of stamps has found that there are variations (approximately 1.5 to 2 mm) in the length of the roulette cuts found on these issues. However, in most cases the damage caused to the edges by the separating of the stamps makes precise measurements difficult. Thus, the distinction between "coarse" and "fine" roulettes has been deleted from the listing.
- Series 1922 cigar stamps with violet serial numbers are a few millimetres shorter than those with blue serial numbers, 142 to 143 versus 145 mm.
- The 30-cigar stamp in Series 'A' was prepared circa late 1929.

Series 'C' (1935 onwards)

RG620



RG628



RG631



RG635

NOTE: Unless otherwise indicated, stamps are black on unwatermarked paper with fine roulettes and blue 4 mm serial numbers.

• Small Oblong Stamps

- RG611 4 Cigars
- RG613 5 Cigars
 - n — no serial #
- RG614 — Hyphen perf §
 - (i) ‡ — Square pin-perf-13½ used along with hyphen perf
- RG615 — Imperf
 - n — no serial #

NOTE: See "Late-Usage" at right for hyphen-perf 5 Cigars stamps without serial #.

- RG617 6 Cigars
 - n — no serial #
- RG619 10 Cigars
 - n — no serial #
- RG620 — Hyphen perf

• Short Strip Stamps

- RG622 25 Cigars
 - n — no serial #
- RG623 — Hyphen perf
- RG625 50 Cigars
 - n — no serial #
- RG626 — Hyphen perf
 - (i) ‡ — Square pin-perf-13½ used along with hyphen perf
- RG628 100 Cigars

• Overprints on Short Strip Stamps

- RG631 20 in Dark Blue (9 mm tall) on 25 Cigars
- RG633 † — Black overprint
- RG635 30 in Dark Blue (9 mm tall) on 25 Cigars

NOTE: See page 54 for a discussion and illustrations of the hyphen perfs

Late-Usage (circa 1965) of Stamps without Serial Numbers

NOTE: These stamps are found with a distinctive paper, commonly called "ribbed", but this writer finds such paper difficult to identify consistently.



RG640

• Small Oblong Stamps

- RG640 5 Cigars, hyphen perf, no serial #
- RG641 — Imperf, no serial #
- RG643 10 Cigars, hyphen perf, no serial #

NOTES:

- The item formerly listed as RG616 – 5 cigars, perf-11½ by roulette – has been closely examined and determined to have fake perforations.

‡ The square pin-perf-13½ may have been applied privately by Hottin & Cie., Ltée., Joliette QC, Excise Licence 9-10-D.

- Upon contemplation and examination of stamps, this writer is not convinced that the previously listed RG645 and RG646 are "late-usage without serial numbers". Used examples of these stamps have not been observed, and the presence of the paper alone is insufficient for identification. (One would also expect them to have hyphen perfs) These small strips would have been replaced by Series 1960 prior to the circa 1965 removal of serial numbers. The previously listed stamps are replaced by RG622n and RG625n - fine roulette, no serial numbers.

§ RG614 exists with both the early hyphen perf (stamps have no letter prefix on serial number) and the later hyphen perf ("H" prefix).

Series 'C' – Smaller Design of 1938 onwards, and Later Overprints

RG657



RG665



- RG651 4 Cigars, blue, imperf
- RG653 5 Cigars, green, imperf
- RG654 — Perf-11
- RG655 6 Cigars, red, imperf
- RG657 10 Cigars, violet, imperf
- RG658 — Perf-11
- RG660 Dark Blue 2 (9 mm) & four squares on 5 Cigars, perf-11
- RG662 † Black 10 (7 mm) & four squares on 5 Cigars, imperf
- RG665 Dark Blue 20 (5 mm) & six squares, perf-11
- RG666 — Imperf
- RG668 Black 20 (9 mm) & 'vertical bars' § on 10 Cigars, imperf

NOTES:

- Upon close examination, RG666 was found it to be an imperf and over-linked version of RG665 in which the squares had merged.

§ In RG668 each 'vertical bar' comprises three adjacent squares.

Series of 1960 – Small Strip Stamps

– Deep Blue Denomination with Blue 4 mm Serial Number –



RG672

- RG671 † 20 Cigars, imperf
 RG672 — Fine roul
 RG673 † — Hyphen perf
 RG674 25 Cigars, imperf
 RG675 — Fine roul
 RG676 — Hyphen perf
 RG680 50 Cigars, imperf
 RG681 — Fine roul
 RG682 — Hyphen perf
 RG684 100 Cigars, fine roul
 RG685 — Hyphen perf

– Deletion of Serial Numbers, starting Circa 1965 –

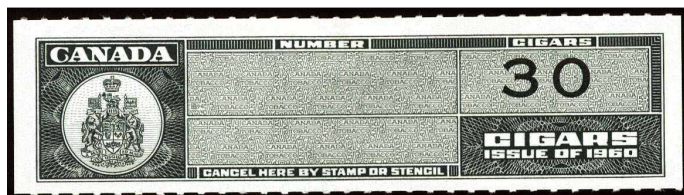


RG691

• Deep Blue Denomination

- RG688 20 Cigars, hyphen perf
 RG689 25 Cigars, imperf
 RG691 — Hyphen perf
 RG697 50 Cigars, hyphen perf

NOTE: RG688 seen on tin only.



RG709

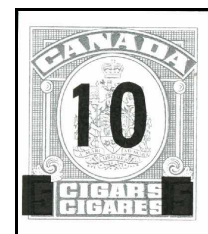
• Black Denomination

- RG701 † 20 Cigars, imperf
 RG702 † — Fine roul
 RG703 — Hyphen perf
 RG704 25 Cigars, imperf
 RG706 — Hyphen perf
 RG709 30 Cigars, hyphen perf
 RG710 50 Cigars, imperf
 RG711 † — Fine roul
 RG712 — Hyphen perf
 RG715 100 Cigars, hyphen perf

1965 – New Design for Small Stamps



RG716



RG719

- RG716 5 Cigars, imperf
 RG719 Black 10 & rectangles (2½ x 4 mm) on 5 Cigars, imperf

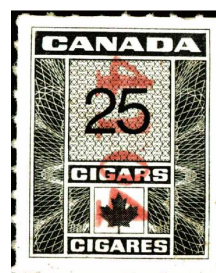
Circa 1970 – Modification of 1965 Design



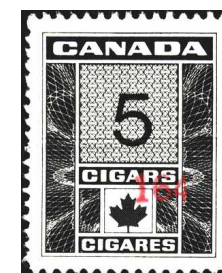
RG725

- RG722 4 Cigars, hyphen perf
 RG724 8 Cigars, imperf
 RG725 10 Cigars, imperf

Series of 1971 – Strip Stamps Discontinued



RG741



RG733A

- RG732 5 Cigars, imperf
 RG733 — Hyphen perf
 RG733A — Perf-12
 RG734 8 Cigars, imperf
 RG736 10 Cigars, imperf
 RG737 — Hyphen perf
 RG738 20 Cigars, imperf
 RG739 — Hyphen perf
 RG740 25 Cigars, imperf
 RG741 — Hyphen perf
 RG742 30 Cigars, imperf
 RG743 — Hyphen perf
 RG744 50 Cigars, imperf
 RG745 — Hyphen perf
 RG746 100 Cigars, imperf
 RG747 — Hyphen perf

NOTE: RG733A is the only stamp (cigar or tobacco) in Series 1971 that has been found to date with standard perforations. Its Line Perf-12 indicates production by Canadian Bank Note Co., who assumed the production of the RN, RP and RQ stamps for manufactured tobacco in September 1972. The existence of RG733A indicates that the production of the cigar stamps was likewise assumed by CBN after September 1973. See *Canadian Revenue Newsletter* № 106, Sep. 2020, page 3 for details.

Series of 1880 – Excise Consumption & Warehouse



NOTE: Unless otherwise noted, stamps in Series 1880 are Perf-12 on unwatermarked wove paper with blue 4 mm serial numbers.

● **BLACK Consumption Stamps for the Full Rate of Excise Duty**

Hamilton Division – Signature of C.G. Fortier

- RC1 **1/20 lb**
- n — no serial #
- an — Block wmk, no serial #

Montréal Division – Signature J.L. Vincent.

- RC2 **1/20 lb**
- n † — no serial #
- a — Block wmk

Toronto Division – Signature of J. Morrow

- RC3 **1/20 lb**
- n — no serial #
- an — Block wmk, no serial #

Windsor Division – Signature of James Gow

- RC4 † **1/20 lb**
- n — no serial #

● **'RED' Warehouse Stamps for Excise**

Hamilton Division – Signature of C.G. Fortier

- RC5 **1/20 lb**
- n — no serial #

Montréal Division – Signature J.L. Vincent.

- RC6 **1/20 lb**
- n — no serial #

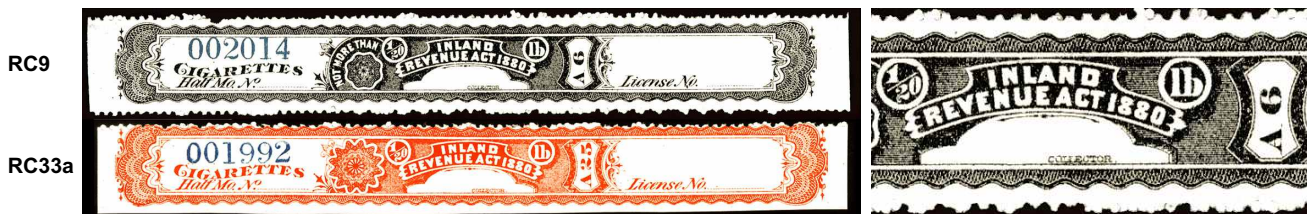
Toronto Division – Signature of J. Morrow

- RC7 **1/20 lb**
- n — no serial #
- a † — Block wmk
- an † — no serial #

Windsor Division – Signature of James Gow

- RC8 **1/20 lb**
- n — no serial #

Series of 1881 – Consumption, Warehouse & Customs – Stock Code added at Centre-Right



NOTE: Unless otherwise noted, stamps in Series 1881 are Perf-12 on block watermarked wove paper with blue 4 mm serial numbers.

● **BLACK Consumption Stamps for the Full Rate of Excise Duty**

'Open' Division

- RC9 **Not More Than 1/20 lb, Code "A6"**
- n — no serial #
- a † — Unwmk
- an † — no serial #

- RC11 **1/20 lb, Code "A5"**
- n † — no serial #
- a † — Unwmk

- RC13 **1/10 lb, Code "A4"**
- n † — no serial #
- a — Unwmk ¶ (See ¶ NOTE on page 77.)

Hamilton Division – Signature of C.G. Fortier

- RC15 **Not More Than 1/20 lb, Code "H6"**
- n — no serial #

Montréal Division – Signature J.L. Vincent.

- RC19 **Not More Than 1/20 lb, Code "M6"**
- RC20 — Coarse roul

- RC21 **1/10 lb, Code "M4"**
- n † — no serial #
- a — Unwmk ¶

Toronto Division – Signature of W.C. Stratton

- RC23 **Not More Than 1/20 lb, Code "C6"**
- a — Unwmk ¶

Windsor Division – Signature of James Gow

- RC27 **Not More Than 1/20 lb, Code "G6"**
- n — no serial #
- a — Unwmk ¶
- RC28 † — Coarse roul, block wmk

● **'RED' Warehouse Stamps for Excise**

'Open' Division

- RC31 **Not More Than 1/20 lb, Code "A26"**
- n — no serial #
- a — Unwmk ¶
- an — no serial #

- RC33 **1/20 lb, Code "A25"**
- n — no serial #
- a — Unwmk ¶
- RC34 † — Coarse roul, block wmk

- RC35 **1/10 lb, Code "A24"**
- n † — no serial #
- a † — Unwmk

Hamilton Division – Signature of C.G. Fortier

- RC37 **Not More Than 1/20 lb, Code "H26"**
- n — no serial #
- a † — Unwmk
- an † — no serial #

(Series 1881 'Red' stamps continue next page.)

Series 1881 ‘RED’ Stamps continued from previous page.

Montréal Division – Signature *J.L. Vincent*.

- RC39 **Not More Than 1/20 lb**, Code “M26”
 - a † — Unwmk
- RC40 † — Coarse roul, block wmk
 - n — no serial #
 - an † — Coarse roul, unwmk, no serial #

Toronto Division – Signature of *W.C. Stratton*

- RC43 **Not More Than 1/20 lb**, Code “C26”
 - n — no serial #

Windsor Division – Signature of *James Gow*

- RC47 **Not More Than 1/20 lb**, Code “G26”
 - n — no serial #
 - a † — Unwmk



RC53

● **BLUE STAMPS for Imported Cigarettes**

‘Open’ Division

- RC51 **Not More Than 1/20 lb**, Code “A 61”
 - n † — no serial #
 - a — Unwmk ¶ (See ¶ NOTE in next column.)
- RC53 **1/20 lb**, Code “A 60”
 - n — no serial #
 - a — Unwmk ¶
 - an — no serial # ¶

- RC55 **1/10 lb**, Code “A 59”
 - a — Unwmk ¶

Hamilton Division – Signature of *C.G. Fortier*

- RC57 **Not More Than 1/20 lb**, Code “H 61”
 - n † — no serial #
 - a † — Unwmk

Montréal Division – Signature *J.L. Vincent*.

- RC63 **Not More Than 1/20 lb**, Code “M 61”
 - n — no serial #
- RC64 — Coarse roul, block wmk
 - n † — no serial #
- RC67 **1/10 lb**, Code “M 59”
 - a — Unwmk paper
 - an † — no serial #
- RC68 † — Coarse roul, block wmk

Toronto Division – Signature of *W.C. Stratton*

- RC69 **Not More Than 1/20 lb**, Code “C 61”
 - n — no serial #
- RC73 **1/10 lb**, Code “C 59”

Windsor Division – Signature of *James Gow*

- RC75 **Not More Than 1/20 lb**, Code “G 61”
 - n — no serial #
 - a — Unwmk ¶
 - an — no serial # ¶

¶ NOTE: Serial numbers indicate that this is an instance where a stamp at the edge of a sheet missed the sheet watermark, rather than a printing on unwatermarked paper. The same might be true for items marked (†) as “not seen”.

Series of 1883 – Black & Blue Stamps



NOTE: Series 1883 are Perf-12 on unwatermarked wove paper with 4 mm serial numbers.

● **BLACK STAMPS for the Full Excise Duty**

- RC81 **1/40 lb**, blue serial #
 - n — no serial #

● **BLUE STAMPS for Imported Cigarettes**

- RC83 **1/40 lb**, red serial #
 - n — no serial #

Series of 1886 – Black & Blue Stamps



Original 1886 Designs



Modified for 1888 Tariff

Inscribed “Three Pounds Per M or Under”

NOTE: Unless otherwise noted, stamps in Series 1886 are Recess-prints, Perf-12 on unwatermarked wove paper.

● **1886 BLACK STAMPS for the Full Rate of Excise Duty**

- RC85L **1/40 lb**, Litho-print
- RC86 — Recess-print
- RC88 **1/20 lb**, Unwmk, laid paper (Litho copies also produced)
 - a — Diagonal stacked wmk, laid paper

● **1886 BLUE STAMPS for Imported Cigarettes**

- RC89L **1/40 lb**, Litho-print
- RC90 — Recess-print
- RC92 **1/20 lb**

● **1888 BLACK STAMPS for the Full Rate of Excise Duty**

- RC94 **1/40 lb**
- (Only proofs seen of RC96 - 1/20 lb.)

● **1888 BLUE STAMPS for Imported Cigarettes**

- RC98 **1/40 lb**
- RC99 — Coarse roul (horz) by perf-12 (vert)
- RC100 — Coarse roul all sides
- RC101 **1/20 lb**

Series of 1889 – Black & Blue Stamps



NOTE: Unless otherwise noted, stamps in Series 1889 are Perf-12 on unwatermarked wove paper.

- **BLACK STAMPS for the Full Rate of Excise Duty**

- **Small Stamps**

- RC106 10 Cigarettes
 RC107 — Coarse roul (horz) by perf-12 (vert)
 RC108 — Coarse roul all sides
 RC109 20 Cigarettes

- **Strip Stamps**

- RC112 50 Cigarettes
 RC113 — Coarse roul
 RC114 100 Cigarettes
 RC115 † — Coarse roul

- **BLUE STAMPS for Imported Cigarettes**

- **Small Stamps**

- RC116 10 Cigarettes
 RC119 20 Cigarettes

- **Strip Stamps**

- RC122 50 Cigarettes, coarse roul
 RC125 100 Cigarettes, coarse roul

Please see the NOTE on page 22 for the Manufacturer Licence Codes that were introduced in July 1883 for the cancels used on the stamps.

Series of 1897 – Black, Red, Green & Blue Stamps

- **Standard Cigarettes –**



RC128

RC154

RC170



RC190

(Image cropped)

NOTE: Unless otherwise noted, stamps in Series 1897 are Perf-12 on unwatermarked wove paper. The red, green and blue stamps were discontinued in 1908.

- **BLACK STAMPS for the Full Rate of Excise Duty**

- **Small Stamps**

- RC128 6 Cigarettes
 RC131 7 Cigarettes
 RC134 10 Cigarettes
 RC135 — Coarse roul
 RC136 — Imperf

NOTE: RC130, the imperf version of RC128, was deleted as observed examples appear to be trimmed stamps.

NOTE: RC134 exists with horizontal background lines almost entirely absent, presumably from wear on the plate.

- RC137 14 Cigarettes
 RC138 † — Coarse roul
 RC139 — Imperf
 RC140 20 Cigarettes
 RC143 25 Cigarettes

- **Strip Stamps**

- RC146 † 50 Cigarettes
 RC147 — Coarse roul
 RC149 † 100 Cigarettes
 RC150 — Coarse roul

- **RED STAMPS for the Intermediate Rate of Excise Duty**

- **Small Stamps**

- RC152 6 Cigarettes
 RC154 7 Cigarettes
 RC156 10 Cigarettes
 RC157 — Coarse roul
 RC160 20 Cigarettes

- **Strip Stamps**

- RC162 50 Cigarettes
 RC163 † — Coarse roul
 RC164 100 Cigarettes
 RC165 — Coarse roul

- **GREEN STAMPS for the Low Rate of Excise Duty**

- **Small Stamps**

- RC166 † 6 Cigarettes
 RC168 † 7 Cigarettes
 RC170 10 Cigarettes
 RC174 † 20 Cigarettes

- **Strip Stamps**

- RC176 50 Cigarettes, coarse roul
 RC178 100 Cigarettes, coarse roul

- **BLUE STAMPS for Imported Cigarettes**

- **Small Stamps**

- RC180 6 Cigarettes
 RC182 7 Cigarettes
 RC183 — Coarse roul
 RC184 10 Cigarettes
 RC185 — Coarse roul
 RC188 20 Cigarettes

NOTE: The blue stamps exist in a number of shades: dull to deep blue. They can also be found with pseudo-coloured paper.

- **Strip Stamps**

- RC190 50 Cigarettes
 RC191 — Coarse roul
 RC192 100 Cigarettes
 RC193 — Coarse roul

– Overprinted in Red for Overweight Cigarettes –



RC196

Detail of RC200



RC200

(Image cropped)

• **BLACK STAMPS Only, for Special Rate of Excise Duty**

– Small Stamps

RC194 10 Cigarettes

RC196 20 Cigarettes

– Strip Stamps

RC198 50 Cigarettes

RC200 100 Cigarettes

– Overweight Cigarettes – New Designs of 1903 –



RC202

Detail of RC209



RC209

• **BLACK STAMPS Only, for Special Rate of Excise Duty**

– Small Stamps

RC202 10 Cigarettes

RC204 20 Cigarettes

– Strip Stamps

RC206S 50 Cigarettes

RC207 — Coarse roul

RC208S 100 Cigarettes

RC209 — Coarse roul

NOTE: RC206S and RC208S have "SPECIMEN" stamped in rose ink.

Series of 1915 – Black Stamps Only

– Standard Cigarettes –



RC242

RC258

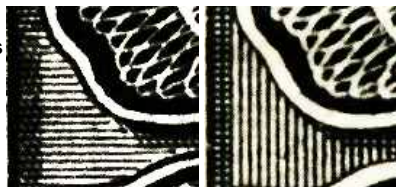
ABN Co
Monogram Imprint



RC263

(Image cropped)

10 Cigarettes
Die 'A'
Horizontal
Background
Lines



10 Cigarettes
Die 'B'
Vertical
Background
Lines

NOTE: Unless otherwise noted, stamps in Series 1915 are Perf-12 on unwatermarked wove paper. The stamps exist both without and with an ABN Co monogram imprint in the centre of the bottom margin.

• **BLACK STAMPS ONLY**

– Small Stamps

RC210 6 Cigarettes, no monogram

RC214 — Monogram present

RC218 7 Cigarettes, no monogram

RC221 — Imperf, no monogram

- RC226 10 Cigarettes, Die 'A', no monogram
- RC230 — Die 'A', with monogram
- RC234 — Die 'B', with monogram
- RC237 — Die 'B', imperf, with monogram
- RC242 20 Cigarettes, with monogram
- RC243 † — Roulette, monogram??
- RC244 † — Imperf by roul, with monogram
- RC245 — Imperf, with monogram
- RC250 25 Cigarettes, with monogram
- RC253 — Imperf, with monogram

– Tall Stamps

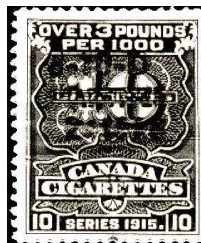
RC258 20 Cigarettes, blank ends, with monogram

– Strip Stamps

RC262 † 50 Cigarettes, imperf

RC263 — Coarse roul

– Overweight Cigarettes –



RC266 10 Cigarettes, with monogram, perf-12

– Revalued for Excise Duty at September 1939 Rate –



• **Overprint by Imperial Tobacco, 6-10-D**

RC268 Inverted 8 on 7 Cigarettes, imperf, inverted as normal

Series of 1919, 1923 & 1924 – Standard Cigarettes

NOTE: The “double coarse roulette” on Series 1923 & ‘A’ comprises two rows of offset cuts (_ _ -) producing square holes that resemble perf-10.



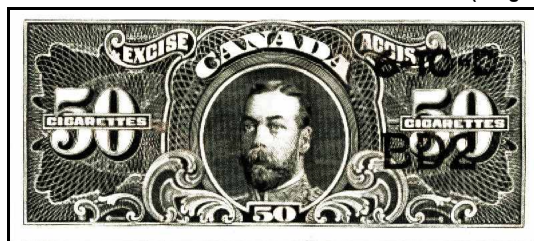
- RC271 **8 Cigarettes**, perf-12
- RC274 — Imperf
- RC275 **9 Cigarettes**, perf-12
- RC279 — Imperf
 - (i) ‡ — with added Coarse roul (-----)
 - (ii) ‡ — with added Coarse double roul (_ _ - _ -)
- RC280 **12 Cigarettes**, perf-12
- RC283 — Imperf

Series ‘A’ (1926)

– Standard Cigarettes –



RC318 (Image cropped)



RC325

– Small Stamps

- RC284 **5 Cigarettes**, perf-12
- RC287 — Imperf
- RC288 **15 Cigarettes**, perf-12
- RC291 — Imperf
- RC292 **18 Cigarettes**, perf-12
- RC295 ‡ † — Imperf by roul
- RC296 — Imperf
 - (i) ‡ — with added Coarse roul (-----)
 - (ii) ‡ — with added Coarse double roul (_ _ - _ -)
 - (iii) ‡ — with added Sawtooth roul (*percé en scie*)
- RC300 ‡ † **20 Cigarettes**, imperf by roul
- RC301 — Imperf

– Tall Stamps

- RC303 ‡ † **18 Cigarettes**, roulette
- RC305 — Imperf
- RC306 **20 Cigarettes**, perf-12
- RC309 — Imperf
- RC313 **21 Cigarettes**, imperf
- RC317 **25 Cigarettes**, imperf

– Strip Stamps

- RC318 **50 Cigarettes**, coarse roul
- RC320 **100 Cigarettes**, coarse roul

– Oblong Stamps

- RC322 **50 Cigarettes**, perf-12
- RC325 — Imperf
 - (i) ‡ † — with added Coarse roul (-----)
 - (ii) ‡ — with added Coarse double roul (_ _ - _ -)
- RC326 **100 Cigarettes**, perf-12
- RC329 — Imperf
 - (i) ‡ — with added Coarse roul (-----)
 - (ii) ‡ — with added Coarse double roul (_ _ - _ -)

– Overweight Cigarettes –

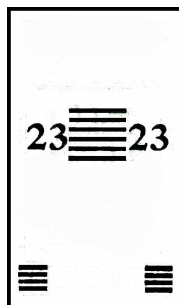


RC330

Seal overprinted in right panel to denote Large Cigarettes

- RC330 **50 Cigarettes**, coarse roul

– Revalued for Excise Duty at Sept.1939 Rates –



RC339

• Overprints by the British American Bank Note Company

- RC335 † **Roman 23 on 25 Cigarettes**, six lines, imperf
- RC339 **Roman 90 on 100 Cigarettes**, six lines, perf-12

‡ NOTE: A study of the stamps with Double Roulettes (resembling perf-10), Sawtooth Roulettes (*percé en scie*), and certain other roulettes indicates that these separations were added privately to imperforate stamps by the Macdonald Tobacco Company, Montréal, which did not begin production of cigarettes until 1922. This may or may not have been sanctioned by Excise officers. They have been renumbered, and their apparently private origin is hereby noted.

The “imperf by roulette” varieties, RC295 and RC300, as well as the roulettes on RC303 may have also originated with Macdonald Tobacco. RC318, 320 and 330 have regular CBN roulettes.

Series 'A' – Overprinted with Excise Tax at June 1942 & March 1943 Rates

• 1942 Excise Tax Overprints by Imperial Tobacco, 6-10-D

– Strip Stamps

Image not available – Described in Brandom as: Red 4 mm Gothic figures & 3 mm 'EXCISE TAX' in three-lines at right or at left.

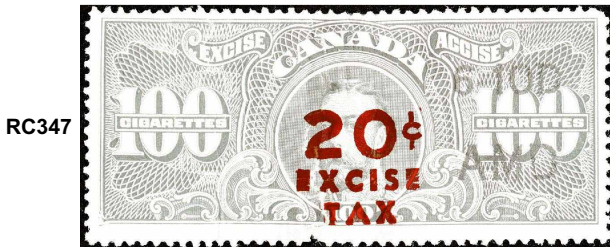
- RC341 † 10¢ at right on 50 Cigarettes, roul
- RC343 † — Ovpt at left, roul

– Oblong Stamps



– Red 3 mm Gothic figures & 'EXCISE TAX' in three-lines.

- RC345 20¢ on 100 Cigarettes, perf-12



– Red 6 mm Gothic figures & 2½ mm 'EXCISE TAX' in three-lines.

- RC347 20¢ on 100 Cigarettes, perf-12

• 1942 Excise Tax Overprints by Macdonald Tobacco, 1-10-D

– Tall Stamps

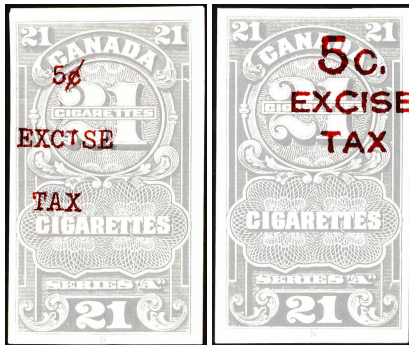
Type 1: Red mimeograph typewriter figure and letters in three lines.

- RC351 5¢ on 21 Cigarettes, imperf

Type 2: Red 5 mm Gothic figure over 2½ mm, two-line 'EXCISE TAX'

- RC353 5¢ on 21 Cigarettes, imperf
- a — Double ovpt

NOTE: The formerly listed double overprint on RC351 and triple on RC353 are weak kiss-prints.



RC351 Macdonald Tobacco 1942 Type 1
RC353 Macdonald Tobacco 1942 Type 2

– Oblong Stamps



Type 3: Magenta 9 mm Roman figures at right and 5 mm, two-line 'EXCISE TAX' at left.

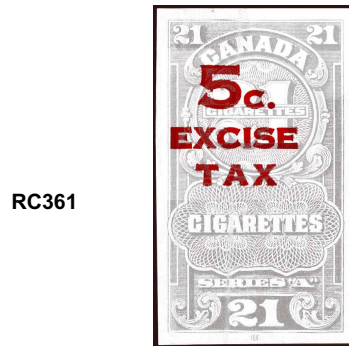
- RC356 20¢ on 100 Cigarettes, perf-12

• 1942 Excise Tax Overprints by British American Bank Note

– Small & Strip Stamps

See below for items re-overprinted in 1943.

– Tall Stamps



RC361

BABN's 1942 Overprint

– Red, 6 mm Gothic figure over two-line, 3 mm 'EXCISE TAX'.

- RC361 5c. on 21 Cigarettes, imperf

• 1943 Excise Tax Overprint by Macdonald Tobacco, 1-10-D



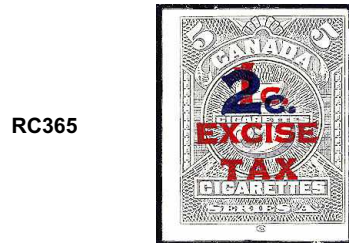
RC364

NOTE: This stamp was attributed to Macdonald Tobacco by R. DeL. French in Canadian Revenue Society Publication № 11, issued in installments during 1943 and 1944.

– Violet 9mm Roman figures.

- RC364 40¢ on 100 Cigarettes, perf-12

• 1943 Excise Tax Overprint by British American Bank Note



RC365

– Dark blue figure on previous 1942 red BABN overprint.

- RC365 2c. on 1c. on 5 Cigarettes, imperf



- RC367 20c. on 10c. on 50 Cigarettes, roul

IMPORTANT NOTE: A number of other red overprints such as "12 for 15¢" and "25c" exist on Series 1915 through Series 'A' cigarette stamps. These are not listed here since they represent the retail price of the package and are not connected to the excise. See page 106 for details.

– Standard Cigarettes –



– Small Stamps

- RC370 3 Cigarettes, imperf
- RC371 4 Cigarettes, imperf
- RC372 5 Cigarettes, perf-11
- RC373 — Imperf
(ii) ‡ — with added Coarse double roul (_ _ _ _)
(See ‡ NOTE on page 80.)
- RC375 7 Cigarettes, imperf
- RC376 8 Cigarettes, perf-11
- RC377 — Imperf
- RC379 9 Cigarettes, imperf
- RC380 10 Cigarettes, perf-11
- RC381 — Imperf
- RC382 12 Cigarettes, imperf
- RC383 18 Cigarettes, perf-11
- RC384 — Imperf
- RC385 20 Cigarettes, perf-11
- RC386 — Imperf
- RC387 22 Cigarettes, perf-11
- RC388 — Imperf
- RC389 23 Cigarettes, perf-11
- RC390 — Imperf
- RC392 24 Cigarettes, imperf
- RC393 25 Cigarettes, perf-11
- RC394 — Imperf

– Tall Stamps

- RC395 18 Cigarettes, imperf
- RC396 20 Cigarettes, imperf
- RC397 22 Cigarettes, imperf
- RC398 23 Cigarettes, imperf
- RC399 24 Cigarettes, imperf
- RC400 25 Cigarettes, imperf

– Oblong Stamps

- RC401 40 Cigarettes, perf-11
- RC403 50 Cigarettes, perf-11
- RC404 — Imperf

– Overweight Cigarettes –

Original Limit of “Over 3 Pounds Per 1000” Cigarettes



– Small Stamp

- RC405 10 Cigarettes, black on light brown, perf-11
- RC406 † — Imperf

1940 Limit of “Over 2½ Pounds Per 1000” Cigarettes



● Early Issues – 1940s

– Small Stamp

- RC407 10 Cigarettes, black on green, perf-11

– Oblong Stamp

- RC409 50 Cigarettes, black on dark brown, perf-11

● Later Issues – mid 1950s onwards

– Small Stamps

- RC410 5 Cigarettes, dark blue on black, imperf
- RC411 20 Cigarettes, dark blue on black, perf-11
- RC412 — Imperf
- RC413 — Black overprint, imperf
- RC414 † — Orange overprint, imperf
- RC416 25 Cigarettes, black ovpt on black, imperf
- RC418 — Orange overprint, imperf

– Tall Stamp

- RC420 20 Cigarettes, dark blue on black, imperf

1962 Return to 3 Pound Limit

– Small Stamp

- RC424 20 Cigarettes, black “Over 3 lbs . . .” on black, imperf

Series 'C' – Revalued for Excise Duty at September 1939 and June 1940 Rates

● 1939 & 1940 Overprints by Imperial Tobacco, 6-10-D



NOTE: Unless otherwise noted, imperforate with black 8 mm Gothic figures at centre; boxes at bottom corners.

– Small Stamps

- RC429 4 on 5 Cigarettes (1939)
 RC430 8 on 9 Cigarettes (1940)
 RC431 8 on 10 Cigarettes
 RC432 8 on 12 Cigarettes
 RC433 9 on 10 Cigarettes (1939)
 RC434 18 on 20 Cigarettes, perf-11 (1939)
 RC435 22 on 24 Cigarettes (1939)
 RC436 23 on 25 Cigarettes (1939)

– Tall Stamps

- RC437 18 on 20 Cigarettes (1939)
 RC438 23 on 25 Cigarettes (1939)

● 1939 Overprint by L.O. Grothé Ltd., 16-10-D

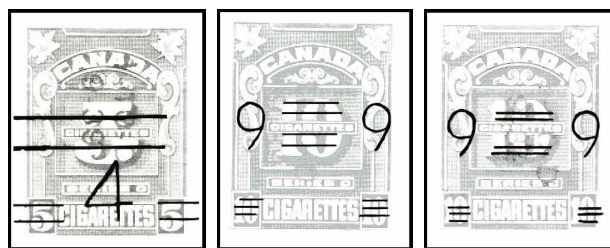


NOTE: Black, compressed Gothic figures at left and right, two horizontal bars at centre, circles at bottom corners.

- RC440 9 on 10 Cigarettes, imperf

See Important Note on page 23 regarding overprints.

● 1939 & 1940 Overprints by Macdonald Tobacco, 1-10-D



- RC442 Macdonald Tobacco 1939 Type 1 Ovpt
 RC447 Macdonald Tobacco 1939 Type 2 Ovpt
 RC447b Variant Type 2A: Narrow Spacing of Central Lines

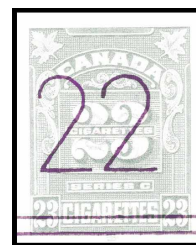
Type 1: Mimeographed 8 mm figure at bottom-centre, two horizontal lines at centre and lower corners. Imperforate unless otherwise noted.

– Small Stamps

- RC442 Black 4 on 5 Cigarettes
 a † — Double ovpt
 RC443 Black 9 on 10 Cigarettes, perf-11
 RC444 Violet 22 on 24 Cigarettes
 RC445 Violet 23 on 25 Cigarettes

Type 2: Mimeographed – 7 mm figures at left and right, twin pairs of horizontal lines at centre (widely spaced), three horizontal lines in lower corners. Variant Type 2A: Narrow space between central pairs.

- RC447 Black 9 on 10 Cigarettes, imperf
 a — Double ovpt
 b — Variant narrow spacing



RC452

Macdonald's 1940 Overprint

Type 3: Mimeographed figures over two horizontal lines at bottom.

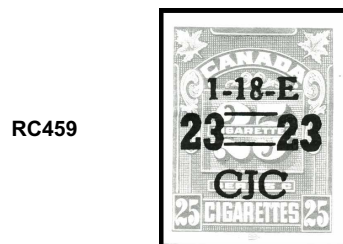
– Small Stamps

- RC449 Black 8 on 9 Cigarettes, imperf
 RC450 — Violet overprint, imperf
 RC452 Violet 22 on 23 Cigarettes, imperf

– Tall Stamp

- RC454 † Violet 18 on 20 Cigarettes, imperf

● 1939 Overprints by Tuckett Tobacco, 1-18-E

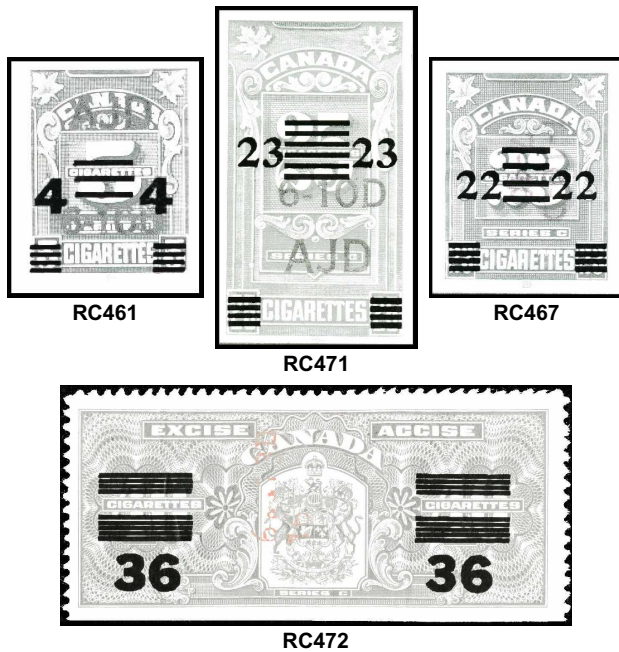


RC459

NOTE: Black overprint and imperforate.

- RC456 9 on 10 Cigarettes
 RC458 † 22 on 24 Cigarettes
 RC459 23 on 25 Cigarettes

● 1939 & 1940 Overprints by British American Bank Note Co



NOTE: Black overprint with stated number of horizontal at centre. Imperforate unless otherwise noted.

– Small Stamps

- RC461 Gothic 4 on 5 Cigarettes, three lines (1939)
- RC462 Gothic 7 on 8 Cigarettes, six lines (1940)
- RC463 Gothic 8 on 9 Cigarettes, six lines (1940)
- RC464 Gothic 9 on 10 Cigarettes, three lines (1939)
- RC465 — Perf-11
- RC466 Roman 11 on 12 Cigarettes, five lines (1939)
- RC467 Roman 22 on 23 Cigarettes, four lines (1940)
- RC468 Roman 22 on 24 Cigarettes, four lines (1939)
- RC469 Roman 23 on 25 Cigarettes, four lines (1939)

– Tall Stamps

- RC470 Roman 22 on 24 Cigarettes, six lines (1939)
- RC471 Roman 23 on 25 Cigarettes, six lines (1939)

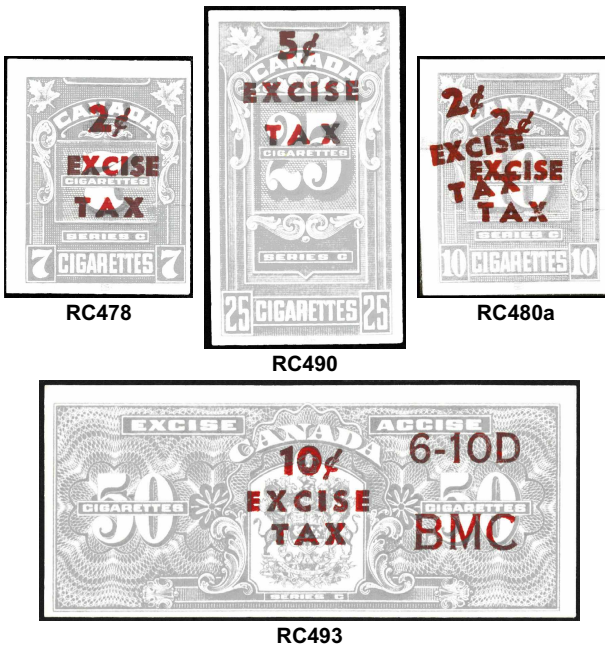
– Oblong Stamps

- RC472 Gothic 36 on 40 Cigarettes, nine lines, perf-11 (1939)
- RC473 Gothic 80 on 50 Cigarettes, nine lines, perf-11 (1940)

Series 'C' – Overprinted with Excise Tax at June 1942 Rate

● 1942 Excise Tax Overprints by Imperial Tobacco, 6-10-D

– Standard Cigarettes –



– Tall Stamps

- RC487 4¢ on 18 Cigarettes
- RC488 4¢ on 20 Cigarettes
- RC489 5¢ on 22 on 24 Cigarettes
- RC490 5¢ on 25 Cigarettes, ovpt at top, no codes
- RC491 — Ovpt at centre, coded "6-10D . . ."
a — Deep maroon ovpt at centre, coded

– Oblong Stamps

- RC492 10¢ on 50 Cigarettes, ovpt at right
- RC493 — Ovpt at centre, coded "6-10-D . . ."

– Overweight Cigarettes –



NOTE: Red overprint and imperforate unless otherwise noted.

– Small Stamps

- RC477 † 1¢ on 4 Cigarettes
- RC478 2¢ on 7 Cigarettes
- RC479 2¢ on 8 Cigarettes
- RC480 2¢ on 10 Cigarettes
a — Double overprint, one is diagonal
- RC481 — Perf-11
- RC482 4¢ on 18 Cigarettes
- RC483 4¢ on 20 Cigarettes
- RC484 — Perf-11
- RC485 5¢ on 22 Cigarettes
- RC486 5¢ on 25 Cigarettes

– Small Stamp

- RC495 2¢ on 10 Cigarettes, green, perf-11

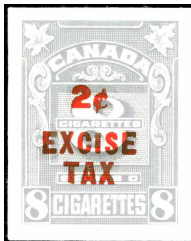
– Oblong Stamp

- RC496 10¢ on 50 Cigarettes, dark brown, perf-11, ovpt at left
- RC497 † — Ovpt at right

● 1942 Excise Tax Overprints by L.O. Grothé, 16-10-D

NOTE: Imperforate unless otherwise noted.

RC500

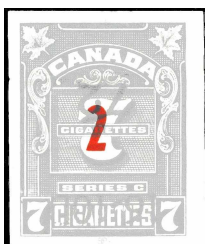


Type 1: Vermilion overprint of the same font as Tuckett Tobacco's 1942 deep red Type 1, but the vermilion ink appears to be more viscous, forming a thick layer on the paper. Attributed to L.O. Grothé in Canadian Revenue Society publications of the 1940s. This writer has not been able to confirm this attribution.

– Small Stamps

- RC499 2¢ on 7 Cigarettes
- RC500 2¢ on 8 Cigarettes
- RC501 2¢ on 10 Cigarettes
- RC502 4¢ on 18 Cigarettes
- RC503 4¢ on 20 Cigarettes
- RC504 5¢ on 22 Cigarettes
- RC505 † 5¢ on 25 Cigarettes

RC506



RC514



Type 2: Vermilion compressed gothic figure on denomination of stamp.

– Small Stamps

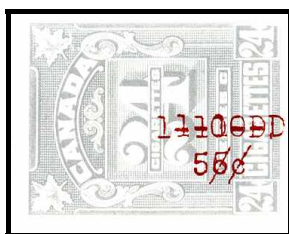
- RC506 2¢ on 7 Cigarettes
- RC507 2¢ on 8 Cigarettes
- RC510 4¢ on 20 Cigarettes
- RC511 5¢ on 22 Cigarettes

– Oblong Stamp

RC514 10¢ on 50 Cigarettes, perf-11

NOTE: RC507 was listed, but not priced, in a December 1944 addendum to Canadian Revenue Society Publication № 11 of January 1943. It was not included in the subsequent CRS Publication № 25. It was also not listed in the 1949 edition (7th) of the Holmes Catalogue (page 207).

RC527a

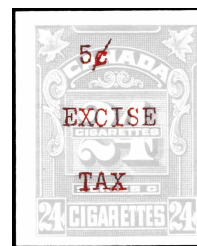


● 1942 Excise Tax Overprints by Macdonald Tobacco, 1-10-D

NOTE: Red overprint and imperforate unless otherwise noted.

– Small Stamps

RC516
Macdonald Tobacco
1942 Type 1

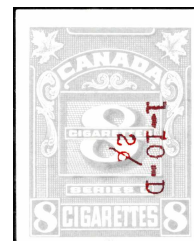


Type 1:
RC516 5¢ on 24 Cigarettes
a — Ovpt shifted upwards, "EXCISE TAX" above "5¢"

(NOTE: See page 81 for Macdonald's 1942 Type 2 and Type 3.)

RC519
Macdonald Tobacco
1942 Type 4

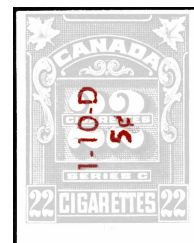
(Illustrated example is "reading down.")



- Type 4:**
- RC519 2¢ on 8 Cigarettes, reading down
- RC523 4¢ on 20 Cigarettes, reading down
- RC524 — Perf-11, reading up
- RC527 5¢ on 24 Cigarettes, reading down
a — Double ovpt, both reading down (see image at lower left)
- RC528 5¢ on 25 Cigarettes, reading down

RC537
Macdonald Tobacco
1942 Type 5

(Illustrated example is "reading up.")



- Type 5:**
- RC534 2¢ on 10 Cigarettes, perf-11, reading down
a † — Reading up
b — Double ovpt, one reading down, one up
- RC537 5¢ on 22 Cigarettes, reading up
a † — Reading down
- RC538 — Perf-11, reading down
- RC539 5¢ on 24 Cigarettes, reading up

– Oblong Stamps



RC544 - Macdonald Tobacco 1942 Type 6 Overprint

Type 6:
RC544 Magenta 10¢ on 50 Cigarettes, perf-11
a † — Double overprint

• 1942 Macdonald Tobacco continued from previous page.



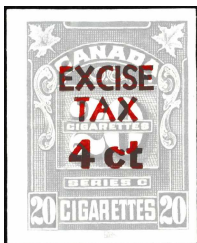
RC546 – Macdonald Tobacco 1942 Type 7 Overprint

Type 7: Straight-line “1-10-D-10¢”

RC546 Violet 10¢ on 50 Cigarettes, perf-11

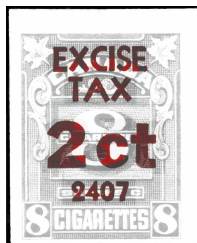
• 1942 Excise Tax Overprints by Rock City Tobacco, 6-13-D

NOTE: Imperforate with red overprint unless otherwise noted.



RC553

Rock City 1942 Type 1



RC557

Rock City 1942 Type 2

– Small Stamps

Type 1: Gothic, 4 mm denomination in overprint, no date code.

RC549 2 ct on 7 Cigarettes

RC550 2 ct on 8 Cigarettes

RC552 4 ct on 18 Cigarettes

RC553 4 ct on 20 Cigarettes

RC554 5 ct on 22 Cigarettes

Type 2: Gothic, 6 mm denomination in overprint, with code for July 1942.

RC557 2 ct on 8 Cigarettes

RC559 4 ct on 18 Cigarettes

RC560 4 ct on 20 Cigarettes

RC561 5 ct on 22 Cigarettes

RC562 5 ct on 25 Cigarettes



RC568

Type 3: Small, Roman denomination in overprint, no date code.

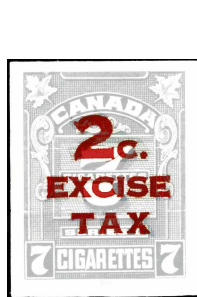
– Oblong Stamps

RC566 † 8 ct on 40 Cigarettes, perf-11

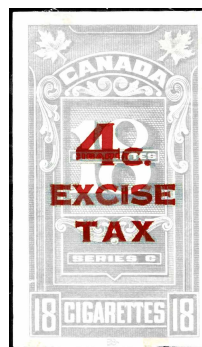
RC568 10 ct on 50 Cigarettes, perf-11

NOTE: The numbering sequence jumps to the next page and the 1942 overprints of Tuckett Tobacco, before returning to the next column and the 1942 overprints of the British American Bank Note Company.

• 1942 Excise Tax Overprints by British American Bank Note



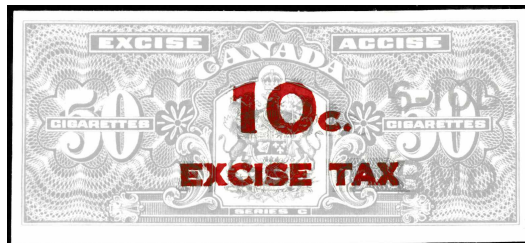
RC626



RC645



RC655



RC650 – Large, 3 mm ‘C’



RC650a – Small, 2½ mm ‘c’

– Standard Cigarettes –

NOTE: Red 6 mm Gothic figures with “c.”, over 3 mm letters with wide or narrow spacing of “TAX”. Imperforate unless otherwise noted.

– Small Stamps – Wide “T A X”

RC626 2c. on 7 Cigarettes

RC627 2c. on 8 Cigarettes
a — Double overprint

RC629 2c. on 9 Cigarettes, perf-11

RC630 2c. on 10 Cigarettes

RC631 — Perf-11

RC632 3c. on 12 Cigarettes

RC633 4c. on 18 Cigarettes

RC634 — Perf-11

RC635 4c. on 20 Cigarettes

RC636 — Perf-11

RC637 5c. on 22 Cigarettes

RC640 5c. on 23 Cigarettes, perf-11

RC641 5c. on 24 Cigarettes

RC643 5c. on 25 Cigarettes

– Tall Stamps – Wide “T A X”

RC645 4c. on 18 Cigarettes

RC646 4c. on 20 Cigarettes

RC647 5c. on 25 Cigarettes

– Oblong Stamps – Narrow “TAX”

RC649 8c. on 40 Cigarettes, perf-11

RC650 10c. on 50 Cigarettes, large, 3 mm ‘C’

a — Small, 2½ mm ‘c’

RC651 — Perf-11, large, 3 mm ‘C’

– Overweight Cigarettes –

NOTE: Red 6 mm Gothic figures with “c.”, over 2 mm letters.

RC655 2c. on 10 Cigarettes, green, perf-11



Shifted RC650a

See Important Note on page 23 regarding overprints.

• 1942 Excise Tax Overprints by Tuckett Tobacco, 1-18-E (Deep red colour unless otherwise noted)



Tuckett 1942 Type 1 Tuckett 1942 Type 2/3 Tuckett 1942 Type 4 Tuckett 1942 Type 5 Tuckett 1942 Type 6

•Type 1: • 3 mm Gothic figure

• 3 x 2 mm Gothic letters in both "EXCISE" and "TAX"

- RC571 2¢ on 7 Cigarettes
- RC572 2¢ on 8 Cigarettes
- RC573 2¢ on 10 Cigarettes
- RC574 4¢ on 18 Cigarettes
- RC575 4¢ on 20 Cigarettes
- RC576 5¢ on 22 Cigarettes
V — "EXCISE TAX" above "5¢"
- RC577 5¢ on 25 Cigarettes
V — Magenta handstamp on misaligned overprint (see figure)

•Type 2/3: • Roman figure

• Tall "E"s (3 x 1½ mm) Gothic letters in "EXCISE"
• 3 x 1½ mm Gothic letters in "TAX"

- RC587b 4 mm 2¢ on 7 Cigarettes, "2" is 4 mm wide
d — 5 mm 2¢, "2" is 4½ mm wide
- RC588 3 mm 2¢ on 8 Cigarettes
b — 4 mm 2¢
bx — 4 mm 2¢, extended "Excise" and "TAX"
- RC588z 3 mm 2¢ on 8 Cigarettes, extended "Excise" and "TAX"
- RC589d 5 mm 2¢ on 10 Cigarettes
dz — 5 mm 2¢, extended "Excise" and "TAX"
- RC590 † 3 mm 4¢ on 18 Cigarettes
d — 5 mm 4¢
- RC591 3 mm 4¢ on 20 Cigarettes
x — 3 mm 4¢, extended "Excise"
y — 3 mm 4¢, normal "Excise", extended "TAX"
z — 3 mm 4¢, extended "Excise" and "TAX"
b — 4 mm 4¢
by — 4 mm 4¢, normal "Excise", extended "TAX"
e — 6 mm 4¢
ex — 6 mm 4¢, extended "Excise"
V — Two 3 mm 4¢ on 2¢ on 20 Cigarettes

NOTE: Previously listed 5 mm 4¢ – RC591d – was a poorly inked 6 mm.

- RC592d 5 mm 5¢ on 22 Cigarettes
- RC593 † 3 mm 5¢ on 25 Cigarettes
x † — Extended "Excise"
dx — 5 mm 5¢, extended "Excise"

•Type 4: • Roman figure

• Tall "E"s (3 x 1½ mm) Gothic letters in "EXCISE"
• 2 x 2 mm Gothic letters in "TAX"

- RC595 3 mm 2¢ on 7 Cigarettes

•Type 5: • Roman figure

• 2 x 2 mm Gothic letters in both "EXCISE" and "TAX"

- RC604V 3 mm 2¢ on 8 Cigarettes, double ovpt, one is shifted RC612
d — 5 mm 2¢, single ovpt
- RC605d 5 mm 2¢ on 10 Cigarettes – "2" is only 3 mm wide
- RC607 3 mm 4¢ on 20 Cigarettes
e — 6 mm 4¢

NOTE: RC604V – The initial overprint appears to have been that of RC612, but it is shifted downward such that the "2¢ / EXCISE" is at the very bottom of the stamp, and the "TAX" falls on the stamp below.

•Type 6: • Roman figure

• 2 x 2 mm Gothic letters in "EXCISE"
• 3 x 1½ mm Gothic letters in "TAX"

- RC611 † 3 mm 2¢ on 7 Cigarettes
- RC612 3 mm 2¢ on 8 Cigarettes
- RC613 5 mm 2¢ on 10 Cigarettes – "2" is only 3 mm wide
- RC614 † 3 mm 2¢ on 18 Cigarettes
a † — 4 mm 2¢
- RC615 4 mm 4¢ on 20 Cigarettes



Extended "Excise" (RC591x) Extended "TAX" (RC591by) "Excise" and "TAX" (RC591z)



RC577V Magenta Handstamp RC591V Front RC591V Back



RC620 Type 2/3 with 6½ mm Gothic figures (ovpt location varies), perf-11



RC622 Type 2/3 with 6 mm Roman figures (ovpt location varies), perf-11

Series 'C' – Overprinted with Excise Tax at March 1943 Rate

• 1943 Excise Tax Overprint by Gregory-Stuart Tobacco

RC661



NOTE: Black handstamp, two defacement bars are 6 x 1 mm; attributed to Gregory-Stuart (2-50-E) in CRS Publication № 11.

RC661 8c. on 4c. on 20 Cigarettes, perf-11

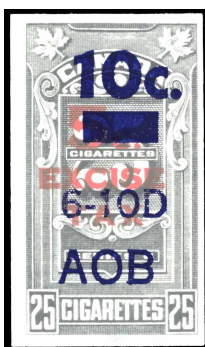
• 1943 Excise Tax Overprints by Imperial Tobacco, 6-10-D

NOTE: Imperforate unless otherwise noted.

– Standard Cigarettes –



RC667



RC676



RC670



RC678

Type 1: Deep blue 6½ mm Gothic figures and 4 x 11 mm rectangle on small and tall stamps, or 4 x 16 mm on oblong stamps.

– Small Stamps

RC663 4c. on 2c. on 7 Cigarettes

RC664 4c. on 2c. on 8 Cigarettes

RC665 4c. on 2c. on 10 Cigarettes

RC666 † — Perf-11

RC667 8c. on 4c. on 18 Cigarettes

RC668 8c. on 4c. on 20 Cigarettes

RC669 — Perf-11

RC670 Superfluous 8c. on 8c. on 20 Cigarettes

RC671 10c. on 5c. on 22 Cigarettes

RC672 10c. on 5c. on 25 Cigarettes

– Tall Stamps

RC673 8c. on 4c. on 18 Cigarettes

RC674 † — Black overprint

RC675 8c. on 4c. on 20 Cigarettes

RC676 10c. on 5c. on 25 Cigarettes

– Oblong Stamps

RC677 20c. on 10c. on 50 Cigarettes

RC678 — Perf-11

RC682



RC685



Type 2: Deep blue Gothic figure over three stacked 11 mm bars.

– Standard Cigarettes, Small Stamp

RC682 6 mm 4c. on 10 Cigarettes, perf-11

– Overweight Cigarettes, Small Stamp

RC685 6½ mm 4c. on 2c. on 10 Cigarettes, green, perf-11



RC686

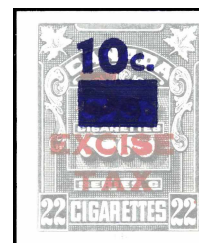
Type 3: Black Gothic 6½ mm figures and 3 mm letters at left, with licence and date-code at right.

– Overweight Cigarettes, Oblong Stamp

RC686 20¢ on 50 Cigarettes, dark brown, perf-11

• 1943 Excise Tax Overprints by B. Houde & Grothé, 16-10-D

RC694



NOTE: Deep blue 5 mm Gothic figures and 6 x 10 mm rectangle. Imperforate.

– Small Stamps

RC689 4c. on 2c. on 7 Cigarettes

RC690 4c. on 2c. on 8 Cigarettes

RC692 8c. on 4c. on 18 Cigarettes

RC693 8c. on 4c. on 20 Cigarettes

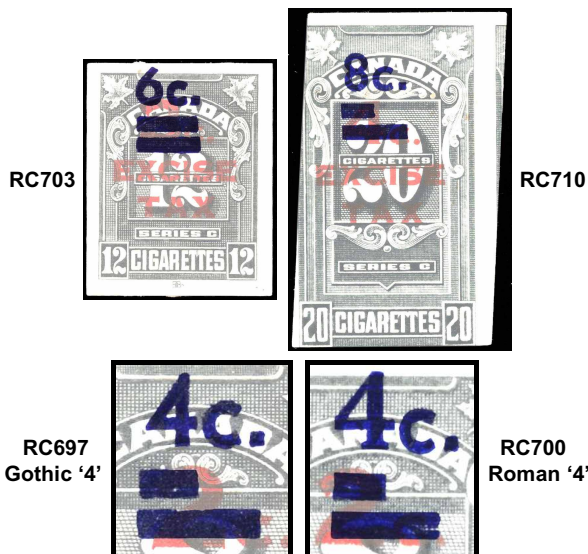
RC694 10c. on 5c. on 22 Cigarettes

RC695 10c. on 5c. on 25 Cigarettes

NOTE: B. Houde (7-13D) and L.O. Grothé (16-10D), both subsidiaries of Imperial Tobacco, were merged January 30th, 1943, as B. Houde & Grothé Limitée.

● 1943 Excise Tax Overprints by Macdonald Tobacco, 1-10-D

NOTE: Attributed to Macdonald Tobacco in Canadian Revenue Society publications of the 1940s.



Type 1: Unless otherwise noted, deep blue 5 mm Gothic figure over two 1½ mm thick bars, one short & one long. Imperforate.

– Small Stamps

- RC697 4c. on 2c. on 8 Cigarettes
- RC698 — Two long bars
- RC699 — 5 mm Roman 4c., two long bars
- RC700 — 6 mm Roman 4c.
- RC702 6c. on 3c. on 12 Cigarettes
- RC703 — Two long bars
- RC704 8c. on 4c. on 18 Cigarettes
- RC705 8c. on 4c. on 20 Cigarettes
- RC706 10c. on 5c. on 22 Cigarettes
- RC707 10c. on 5c. on 24 Cigarettes
- RC708 † 10c. on 5c. on 25 Cigarettes

– Tall Stamps

- RC709 † 8c. on 4c. on 18 Cigarettes
- RC710 8c. on 4c. on 20 Cigarettes

– Oblong Stamps



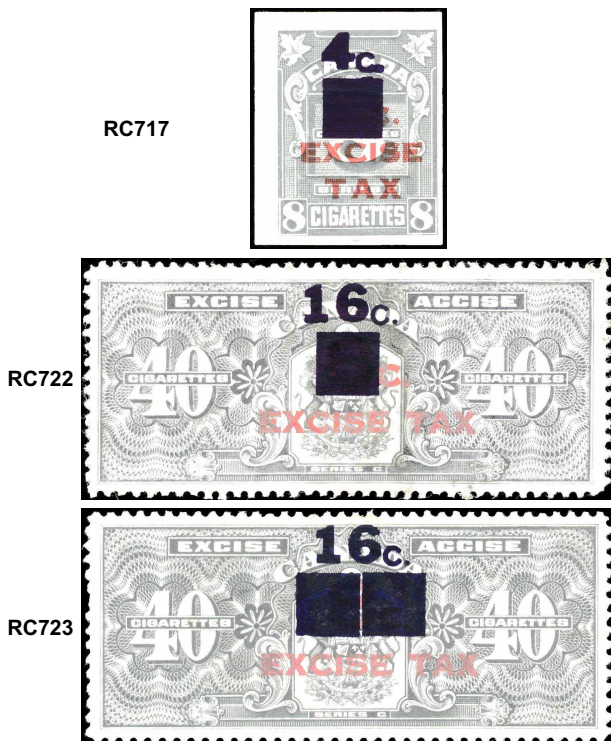
Above: Dark Violet Below: Dark Magenta

Type 2: 8 mm Gothic handstamp figures. Perf-11.

- RC713 Dark violet 20¢ on 50 Cigarettes
- RC714 — Dark purple (i.e., red-blue) overprint (hue varies)

● 1943 Excise Tax Overprints by Rock City Tobacco, 6-13-D

NOTE: Attributed to Rock City Tobacco in Canadian Revenue Society publications of the 1940s.



NOTE: Shiny violet-black (Ink I) or dull blue-black (Ink II) 5 mm Gothic figure and 8 x 8 mm square. Violet-black overprint (Ink I) and Imperforate unless otherwise noted.

– Small Stamps

- RC716 4c. on 2c. on 7 Cigarettes
 - a — Blue-black ovpt
- RC717 4c. on 2c. on 8 Cigarettes
 - a — Blue-black ovpt
- RC718 8c. on 4c. on 18 Cigarettes
- RC719 8c. on 4c. on 20 Cigarettes
 - a — Blue-black ovpt
- RC720 10c. on 5c. on 22 Cigarettes
 - a — Blue-black ovpt

– Oblong Stamps

- RC722 16c. ■ on 8c. on 40 Cigarettes, perf-11
- RC723 16c. ■■ on 8c. on 40 Cigarettes, perf-11
- RC724 20c. ■■ on 10c. on 50 Cigarettes, perf-11

COMMENT ON ROCK CITY 1943 OVERPRINTS:

- Ink I (shiny violet-black) varies in its appearance depending on the relative angle of observation and incident light. At certain angles of reflected light there is a lustre to the ink. When strongly backlit, the overprint is translucent and appears distinctly violet.
- Ink II (dull blue-black) is consistent in its appearance regardless of the angle of lighting and observation. It has little to no lustre. When strongly backlit, the overprint is nearly opaque and appears almost black.

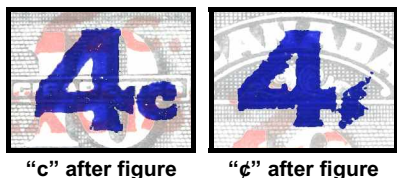
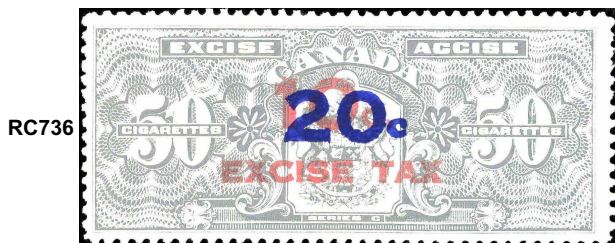
● 1943 Excise Tax Overprints by Tuckett Tobacco, 1-18-E



Type 1: Hand-stamped irregular blue 8½ to 9 mm figure with “¢”. (Items seen were coded “COA” in black for March 1943 prior to hand-stamping.)

– Small Stamps

- RC726B 4¢ on 2c. on 10 Cigarettes
- RC726E 10¢ on 5c. on 22 Cigarettes



Type 2: Printed irregular blue 6½ to 7 mm Gothic figure with “c” or “¢”. The “c” on the small stamps is larger (over 2 mm wide and tall) than the circular part of the “¢”. It is often very difficult or impossible to distinguish between “c” and “¢”. Imperforate unless otherwise noted.

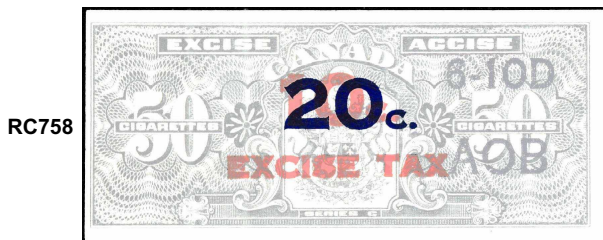
– Small Stamps

- RC727 4c on 2c. on 8 Cigarettes
 - a † — 4¢
- RC728 4c on 2c. on 10 Cigarettes
 - a — 4¢
- RC729 8c on 4c. on 18 Cigarettes
 - a † — 8¢
- RC730 8c on 4c. on 20 Cigarettes
- RC731 10c on 5c. on 22 Cigarettes
 - a † — No “c” sign
 - b — Light, milky blue 10c.
- RC732 10c on 5c. on 25 Cigarettes

– Oblong Stamps

- RC736 20c with small “c” on 10c. on 50 Cigarettes, perf-11
 - a — Large “C”, also coded “1-18-E / BOB”
 - b † — No “c”

● 1943 Excise Tax Overprints by British American Bank Note



Type 1: Unless otherwise noted, imperforate with overprint of dark blue 6½ to 6¾ mm (degree of inking?) Gothic figures and “c.”.

– Small Stamps

- RC738 4c. on 2c. on 7 Cigarettes
- RC739 4c. on 2c. on 8 Cigarettes
 - a — 5¼ mm figure
 - b — 5¼ mm figure, no period after “c”

NOTE: The 5¼ mm “4” has a dull appearance and irregular edges as compared to the sharp 6½ mm “4”.

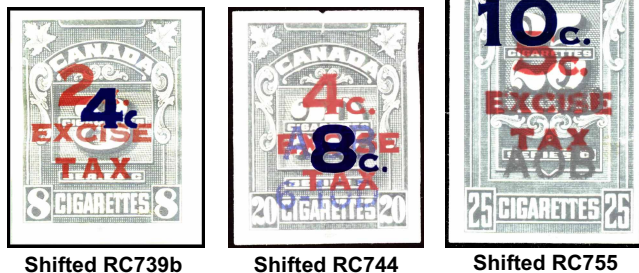
- RC741 4c. on 2c. on 10 Cigarettes, perf-11
- RC742 8c. on 4c. on 18 Cigarettes
- RC743 — Perf-11
- RC744 8c. on 4c. on 20 Cigarettes
- RC745 — Perf-11
- RC746 10c. on 5c. on 22 Cigarettes
- RC748 10c. on 5c. on 24 Cigarettes
- RC750 10c. on 5c. on 25 Cigarettes
- RC751 — Perf-11

– Tall Stamps

- RC752 8c. on 4c. on 18 Cigarettes
- RC753 8c. on 4c. on 20 Cigarettes
- RC754 10c. on 5c. on 22 Cigarettes
- RC755 10c. on 5c. on 25 Cigarettes

– Oblong Stamps

- RC757 16c. on 8c. on 40 Cigarettes, perf-11
- RC758 20c. on 10c. on 50 Cigarettes
- RC759 — Perf-11



See Important Note on page 23 regarding overprints.

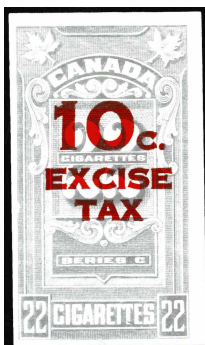
(British American Bank Note Co. overprints continue next page.)

● 1943 BABN overprints continued from previous page.

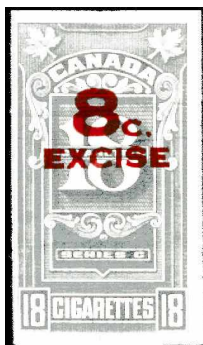
– Standard Cigarettes –



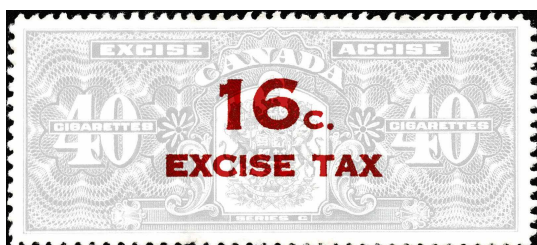
RC770



RC797



RC790a



RC800

Type 2: Unless otherwise noted, imperforate with overprint of red 6½ to 6¾ mm Gothic figures over 2¾ to 3 mm letters with wide or narrow spacing of "TAX".



Wide Spacing of 'T A X'



Narrow Spacing of 'TAX'



Example of Weak Doubling along Edges of Overprint

NOTE: For the Small and Tall stamps, the normal spacing of "T A X" is wide, with the variant narrow spacing being in concurrent use with the wide spacing for a few months for each denomination.

– Small Stamps – Wide "T A X"

- RC766 4c. on 10 Cigarettes, 6 mm "4" is of a different form
- RC768 8c. on 18 Cigarettes
- RC769 — Perf-11
- RC770 8c. on 20 Cigarettes
 - a † — Broken "8"
- RC771 — Perf-11
- RC772 10c. on 22 Cigarettes
- RC774 10c. on 24 Cigarettes
- RC776 10c. on 25 Cigarettes

NOTE: RC769 and RC772 are known with weak doubling along lower edges of overprint, which appears to be a kiss-print.

– Small Stamps – Narrow "TAX"

- RC780 8c. on 18 Cigarettes
- RC782 8c. on 20 Cigarettes
- RC783 — Perf-11

– Tall Stamps – Wide "T A X"

- RC790 8c. on 18 Cigarettes
 - a — "TAX" omitted
- RC791 8c. on 20 Cigarettes
- RC792 10c. on 22 Cigarettes
- RC793 10c. on 25 Cigarettes

– Tall Stamps – Narrow "TAX"

- RC794 8c. on 18 Cigarettes
- RC795 8c. on 20 Cigarettes
- RC796 † — Perf-11
- RC797 10c. on 22 Cigarettes

– Oblong Stamps – Narrow "TAX"

- RC800 16c. on 40 Cigarettes, perf-11
- RC801 20c. on 50 Cigarettes
 - a — Dark, brownish red ovpt
- RC802 — Perf-11, standard red ovpt
 - a — Dark, brownish red ovpt

– Overweight Cigarettes –



RC807

Type 3: Red 5 mm Gothic figures at left, central weight limit, and 2 mm "excise tax" at right.

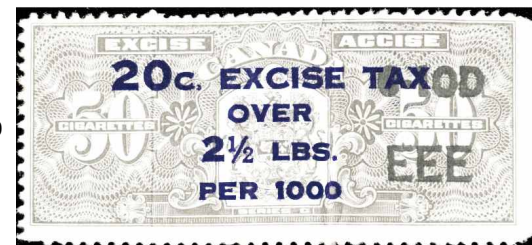
- RC807 20c. on 50 Cigarettes, dark brown, perf-11



RC808

Type 4: Black 6½ mm Gothic figures at left, central weight limit, 2½ mm "excise tax" at right.

- RC808 20c. on 50 Cigarettes, dark brown, perf-11

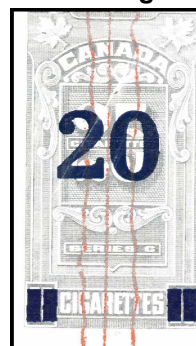


RC809

Type 5: Dark blue 4 mm figures and 3 mm "excise tax" at top.

- RC809 20c. on 50 Cigarettes, dark brown, perf-11

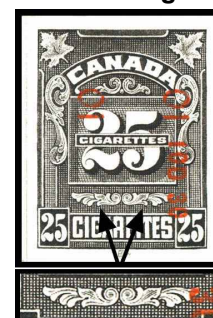
1960s Overprint on Stamp for Standard Cigarettes



1960s Overprint

- RC812 Blue 20 on 25 Cigarettes, imperf

'Wings' Series (1968) for Standard Cigarettes

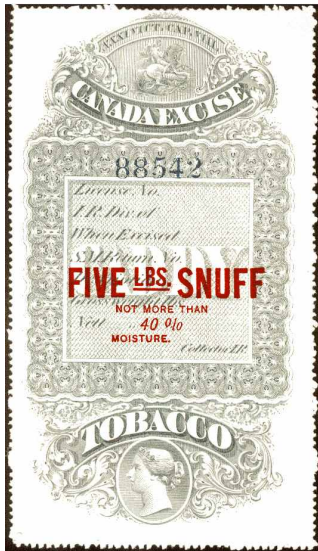


The 'Wings'

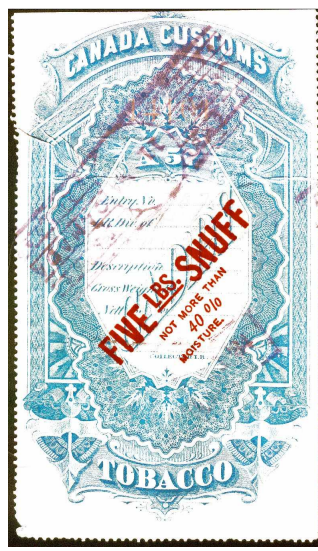
'Wings' Series

- RC815 20 Cigarettes, imperf
- RC817 25 Cigarettes, imperf

Series of 1883 – Red Provisional Overprints on Black & Blue Stamps



RS1



RS13

NOTE: Unless otherwise noted, stamps are **Perf-12** on **block watermarked** paper, with **5 mm serial numbers**: blue on the black stamps & red on the blue stamps.

● **BLACK STAMPS for the Full Rate of Excise Duty**
– inscribed “Not More Than 40% Moisture”

- RS1 5 lbs on RM65a “open division” Caddy stamp
- RS2 † — on “open division” Box stamp
- RS5 10 lbs on RM65a “open division” Caddy stamp

● **BLUE STAMPS for Imported Snuff**
– inscribed “Not More Than 40% Moisture”

- RS13 5 lbs on RM237 “open division” Caddy stamp (“A 57”)
 - RS14 — on RM239 “open division” Box stamp (“A 56”)
 - RS15 — on RM241 “Montreal Division” Caddy stamp (“M 57”)
 - RS19 10 lbs on RM241 “Montreal Division” Caddy stamp (“M 57”)
- inscribed “Over 40% Moisture”
- RS22 10 lbs on RM239 “open division” Box stamp (“A 56”)

Series of 1883 – Regular Issue – Black & Blue Stamps



NOTE: Unless otherwise noted, stamps are **Perf-12** on **unwatermarked** paper, with **4 mm serial numbers**: **Blue** on the black stamps & **red** on the blue stamps. The three varieties of beaver vignettes (3BF, 3BN & 1BN) are illustrated on page 69. By contract, these stamps were to have been recess-printed, but almost all were litho-prints, denoted by a bold “L” after the catalogue number. Stamps with imprints are indicated by “Montreal”.

● **BLACK STAMPS for the Full Rate of Excise Duty**



– inscribed “Not More Than 40% Moisture”

- RS25L 5 lbs, 3BF
- RS28L 10 lbs, 3BF, coarse roul

– inscribed “Over 40% Moisture”

- RS30L † 5 lbs, 3BF, coarse roul
- RS32L — Coarse roul, 5 mm serial #
- RS33Ln 10 lbs, 3BF, Montreal imprint, no serial #
- RS36 — 1BN, coarse roul, no imprint, 5 mm serial # (Recess-print)
- RS37Ln 20 lbs, 3BF, Montreal imprint, no serial #, 458 mm
- RS39L — 3BF, Montreal imprint, 5 mm serial #, 450 mm

● **BLUE STAMPS for Imported Snuff**



– inscribed “Not More Than 40% Moisture”

- RS44L 10 lbs, 3BF, coarse roul
- inscribed “Over 40% Moisture”
- RS46L 5 lbs, 3BF, coarse roul
- RS48L 10 lbs, 3BF, coarse roul, Montreal imprint
- RS50L 20 lbs, 3BF, Montreal imprint, 5 mm serial #,

Series of 1885 – Blue Stamps Only



RS53

NOTE: Stamps are recess-printed and **Perf-12** on **unwatermarked** paper.

- RS52 1/16 lb
- RS53 1/8 lb

NOTE: As of July 1st, 1883, dry snuff (not more than 40% moisture) could be sold only in packages of 5 or 10 pounds, while wet snuff (over 40% moisture) was allowed only in packages of 10 or 20 pounds. A 5-pound package was allowed for wet snuff in 1885.

The 1885 amendment to the Act also permitted packages of snuff that were smaller than five pounds. Regular strip-stamps (RP) of certain denominations, initially 1/16, 1/8, 1/4, 1/2, and 1 pound, could also be used on these small packages as they were charged with the same rate of duty as cut tobacco. The small stamps were produced to accommodate a particular style of packaging in the form of a puck.

From 1885 onwards, all small packages of snuff, regardless of moisture content, as well as 5-and 10-pound packages of dry snuff, were subject to the same rate of excise as cut tobacco. The reduced rate of the 1883-1908 period applied only to wet snuff in large packages.

Series of 1897 – Black, Green & Blue Strip Stamps



NOTE: Stamps are on unwatermarked paper with coarse roulettes and red 4½ mm serial numbers. Red, green and blue colours were discontinued in 1908, along with the separate tax rates based on moisture content. **IMPORTANT:** Unlike other tobacco products, there was never a special, reduced rate for snuff made exclusively from Canadian tobacco. However, the colour of the duty stamp was determined by the type of licence. Thus, the probable explanation for green snuff stamps is green-licensed manufacturers making a variety of tobacco products from Canadian leaf only, as per their excise licences, but paying the full rate of duty on their snuff. (See *Canadian Revenue Newsletter* № 84, p. 5, and № 91, p. 4.)

• **BLACK STAMPS for the Full Rate of Excise Duty**



– inscribed “Not More Than 40% Moisture”

RS54 5 lbs
n — no serial #

RS55 10 lbs
n — no serial #

– inscribed “Over 40% Moisture”

RS56 5 lbs
n — no serial #

RS57 10 lbs
n — no serial #

RS58 20 lbs

NOTE: Series 1915 strip-stamps for Snuff have been seen only as proofs in black: 10 lbs “Not More Than 40%”, and 20 lbs “Over 40%”, both without an ABN imprint.

• **GREEN STAMPS** (see comments above)



– inscribed “Not More Than 40% Moisture”

RS59 5 lbs
RS60 10 lbs

– inscribed “Over 40% Moisture”

RS61 5 lbs
RS62 10 lbs

• **BLUE STAMPS for Imported Snuff**



– inscribed “Not More Than 40% Moisture”

RS64 5 lbs

Series of 1897 – Small Black Stamps added Late 1908

RS70



NOTE: Stamps are black and Perf-12. Other colours no longer in use.

RS69 1/16 lb

RS70 1/12 lb

RS71 1/8 lb

– Overprinted with Excise Tax at March 1943 Rate –

• **1943 Excise Tax Overprint by J.D. Therien, 31-10-D**

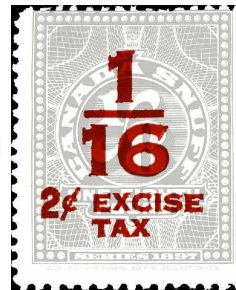
RS74



RS74 Violet “2” on BABN’s red 1c. on 1/16 lb

• **1943 Excise Tax Overprints by British American Bank Note**

RS81



RS81 Red 2¢ and 1/16 lb on 1/8 lb

RS82



RS82 Red 4c. on 1/8 lb

Series of 1915 – Black Stamps Only

RS83



NOTE: Stamps are Perf-12. Only proofs have been seen for Series 1915 snuff stamps in strip format, and for the 1/16 and 1/8 pound small stamps. Records show that no plates were prepared. Proofs exist of the 1/12 pound stamp in the taller, 28 mm format of its Series 1897 equivalent.

RS83 1/12 lb, 22 mm wide by 25 mm tall

RS84 — 18 by 25 mm, imprint at bottom edge

RS85 — 18 by 25 mm, no imprint

RS85



Series 'C' (1935)

– Original Black Colour –



NOTE: Stamps are Perf-11.
RS86 1/16 lb
RS87 1/13 lb
RS88 1/12 lb

– Revalued for Excise Duty at June 1940 Rate –

• 1940 Overprint by National Tobacco Company, 26-10-D



NOTE: Combined cancellation and overprint in black of 5 mm Gothic figures at centre, and two stacks of five bars each in the lower corners. In heavily inked examples, the bars merge to some extent.
RS90 1/13 lb on 1/12 lb

– Overprinted with Excise Tax at June 1942 Rate –

• 1942 Excise Tax Overprint by National Tobacco, 26-10-D



NOTE: Combined cancellation and overprint in red of 3 mm Gothic figure at centre over 2 mm letters.
RS93 2¢ on 1/13 lb

• 1942 Excise Tax Overprint by British American Bank Note



NOTE: Red 6 mm figure over 2 mm letters.
RS96 2c. on 1/13 lb

– Overprinted with Excise Tax at March 1943 Rate –

• 1943 Excise Tax Overprint by National Tobacco, 26-10-D



NOTE: Deep blue 6½ mm Gothic figure over 4 by 11 mm rectangle.
RS99 4c. on 2c. on 1/13 lb

• 1943 Excise Tax Overprints by British American Bank Note



RS102 – BABN 1943 Type 1 Ovpt RS103 – BABN 1943 Type 2 Ovpt RS104 – BABN 1943 Type 3 Ovpt

Type 1: Dark blue 6½ mm figure, with “c.” on red 1942 overprint.

RS102 4c. on 2c. on 1/13 lb

Type 2: Red 5½ by 5½ mm figure with 2½ by 2¼ mm “c.”.

RS103 4c. on 2c. on 1/13 lb

Type 3: Red 6½ by 6½ mm figure with 3 by 3 mm “c.”.

RS104 4c. on 2c. on 1/13 lb

– Black Stamps Revalued in 1949 & 1951 –



NOTE: Red 5 mm Gothic figures at centre with pairs of 4 by 2 mm bars in lower corners.

RS106 1/12 lb on 1/13 lb (1949)

RS107 1/11 lb on 1/12 lb (1951)

RS108 1/10 lb on 1/13 lb (1951)

– Change of Colour to Olive-Green in 1951 –



RS111 2/21 lb

RS112 1/10 lb

RS113 † — Coarse roull

– Olive-Green Stamps Revalued in 1951, 52 & 59 –

• Overprint by National Tobacco Company, 26-10-D



NOTE: Red mimeo figures at top and “X”s at lower corners.

RS115 1/10 lb on 2/21 lb (1959)

(Overprints on Series 'C' continue next page.)

Overprints on Series 'C' continued from previous page



RS118 – Red ovpt

RS119 – Blue ovpt

RS122

• Overprints by British American Bank Note Co.

Type 1: Red or dark blue 5 mm Gothic figures at centre with pairs of 4 by 2 mm bars in lower corners.

RS118 Red 1/10 lb on 1/11 lb (1951)

RS119 Dark Blue 1/10 lb on 2/21 lb (1959)

Type 2: Dark blue 5 mm Gothic figures at centre with sets of four 2 by 2 mm squares at lower corners.

RS122 2/21 lb on 1/10 lb (1952)

Fine Cut Chewing Tobacco – RF

Series of 1883 – Red Provisional Overprints



RF3

NOTE: Unless otherwise noted, stamps are Perf-12 on block watermarked paper, with red 5 mm serial numbers.

• BLUE STAMPS for Imported Tobacco

RF1 † 5 lbs on RM237 "open division" Caddy stamp (coded "A 57")

RF3 — on RM241 "Montreal Division" Caddy stamp (coded "M 57")

RF7 10 lbs on RM241 "Montreal Division" Caddy stamp ("M 57")

NOTE: Regular strip-stamps (RP) up to one pound were also used for fine cut chewing tobacco. The special 5- and 10-pound stamps for fine cut chewing tobacco represented package sizes not allowed for other forms of cut tobacco.

Series of 1883 – Regular Issue – Black & Blue Stamps



NOTE: Unless otherwise noted, stamps are Perf-12 on unwatermarked paper, with 4 mm serial numbers: Blue on the black stamps and red on the blue stamps. The three varieties of beaver vignettes (3BF, 3BN & 1BN) are illustrated on page 69. By contract, these stamps were to have been recess-printed, but almost all were litho-prints, denoted by a bold "L" after the catalogue number.

• BLACK STAMPS for the Full Rate of Excise Duty

RF9L 5 lbs, Litho-print, 3BF (Recess-prints were also produced.)
n — no serial #

RF11L 10 lbs, Litho-print, 3BF, 5 mm serial #
n — no serial #

• BLUE STAMPS for Imported Tobacco

RF15L 5 lbs, Litho-print, coarse roul, 3BF

RF16L † — Perf-12

RF17L 10 lbs, Litho-print, coarse roul, 3BF

NOTE: BABN records include small quantities of Green 5- & 10-lb stamps.

Series of 1897 – Black, Red & Green Stamps



NOTE: Stamps are coarse rouletted on unwatermarked paper, with and 4½ mm serial numbers: Red for black & green stamps, blue for red stamps. The red, green and blue colours were discontinued in 1908.

• BLACK STAMPS for the Full Rate of Excise Duty

RF19 5 lbs

RF20 10 lbs

• RED STAMPS for the Intermediate Rate of Excise Duty

RF21 5 lbs

n — no serial #

• GREEN STAMPS for the Low Rate of Excise Duty

RF23 5 lbs

• BLUE STAMPS for Imported Fine Cut Chewing Tobacco

Seen only as Proofs

Series of 1880 – Green Stamps Only



NOTE: Unless otherwise noted, stamps in Series 1880 are Perf-12 with blue 4 mm serial numbers on block watermarked paper.

– Provisional of September 1880 –
‘Open’ for general use at all Inland Revenue Divisions



RT1 Blank for weight to be written in
n — no serial #

– Regular Issue –

• French Inscription: “Tabac Canadien en Torquette”
‘Open’ for general use at all Inland Revenue Divisions



RT3n † 1/4 lb, no serial #
RT4a † — Roulette, unwmk
RT5a 1/2 lb, unwmk
an † — no serial #
RT6 † — Roulette, block wmk
n † — no serial #
RT7a 1 lb, unwmk
an † — no serial #
RT9a † 2 lbs, unwmk
an — no serial #

Inscribed for use at specific Inland Revenue Divisions



Joliette Division – Signature of R.M. Leprohon.

RT13 1/2 lb
an — Unwmk, no serial #
RT15a 1 lb, unwmk
an — no serial #
RT16 † — Roulette, block wmk
RT17a 2 lbs, unwmk
an — no serial #

Montréal Division – Signature of J.L. Vincent.

RT19 † 1/4 lb
RT21 1/2 lb
n — no serial #
a — Unwmk
RT23 1 lb
n — no serial #
a — Unwmk
RT25 † 2 lbs
n † — no serial #
a — Unwmk
an — no serial #

Québec Division – Signature of G. LaRue.

RT29 1/2 lb
n † — no serial #
a — Unwmk
an † — no serial #
RT31 1 lb
a — Unwmk
an — no serial #
RT33 2 lbs
n — no serial #
a — Unwmk
an † — no serial #

Sorel Division – Signature of Aimé Roy.

RT37 1/2 lb
n — no serial #
a † — Unwmk
RT38 † — Roulette, block wmk
RT39 1 lb
n † — no serial #
a — Unwmk
an — no serial #
RT41 2 lbs
n — no serial #
an — Unwmk, no serial #

Terrebonne Division – Signature of D. Desroches.

RT45n † 1/2 lb, no serial #
an — Unwmk, no serial #
b — Perf-12, wmk, ovpt “Joliette, CANCELLED.” in violet



RT45b

Violet “Joliette, CANCELLED.” Overprint

(Series of 1880 continues next page.)

● Series of 1880, Terrebonne Division continued.

- RT47 1 lb
 n † — no serial #
 a — Unwmk
 an † — no serial #
 RT48 † — Roulette

- RT49 2 lbs
 a † — Unwmk
 an † — no serial #

Trois-Rivières Division – Signature of *Chs.D. Hébert*.

- RT53n 1/2 lb, no serial #
 a † — Unwmk
 bn — Perf-12, wmk, ovpt “Joliette, CANCELLED.” in violet

- RT55 † 1 lb
 a — Unwmk
 an — no serial #

- RT57 2 lbs
 an — Unwmk, no serial #

● English Inscription: “Canada Twist Only”

‘Open’ for general use at all Inland Revenue Divisions



- RT61 2 lbs
 n — no serial #
 a — Unwmk
 an — no serial #

Inscribed for use at specific Inland Revenue Divisions



Joliette Division – Signature of *R.M. Leprohon*.

- RT63 2 lbs
 n — no serial #
 a † — Unwmk

Montréal Division – Signature of *J.L. Vincent*.

- RT65 2 lbs
 a — Unwmk
 an — no serial #

Québec Division – Signature of *G. LaRue*.

- RT67 2 lbs
 n † — no serial #
 a — Unwmk
 an † — no serial #

Windsor Division – Signature of *James Gow*.

- RT69 2 lbs
 n † — no serial #
 a — Unwmk
 an — no serial #

NOTE: The former RT67b – “white line through lbs” was deleted as a result of a decision not to list the multitude of similar small varieties found on the Series 1880 & 1881 stamps due to the poor quality of the lithographing.

Series of 1881 – Stock Code added at Centre-Right



RT74



RT82



RT129

NOTE: Unless otherwise noted, stamps in Series 1881 are Perf-12 with blue 4 mm serial numbers on block watermarked paper.

● French Inscription: “Tabac Canadien en Torquette”

‘Open’ for general use at all Inland Revenue Divisions



- RT72 1/4 lb, Code “A54”, roulette
 n — no serial #
 RT73 1/2 lb, Code “A53”
 n — no serial #
 RT74 — Roulette
 n — no serial #

(Series of 1881 continues next page.)

● **Series of 1881, French Inscription continued.**

Inscribed for use at specific Inland Revenue Divisions



Joliette Division – Signature of *R.M. Leprohon*.

RT79 **1/4 lb**, Code "J54"
n † — no serial #

RT81 **1/2 lb**, Code "J53"

RT82 — Roulette
n — no serial #

RT83 **1 lb**, Code "J52"

n — no serial #

RT84 — Roulette

Montréal Division – Signature of *J.L. Vincent*.

RT87n **1/4 lb**, Code "M54", no serial #

RT88 — Roulette
n — no serial #

RT92 **1 lb**, Code "M52", roulette

n — no serial #

Québec Division – Signature of *G. LaRue*.

RT95 **1/4 lb**, Code "N54"

n † — no serial #
a — Unwmk

RT98 **1/2 lb**, Code "N53", roulette

n † — no serial #
a — Roulette, unwmk
an — no serial #

RT100 **1 lb**, Code "N52", roulette

a † — Unwmk

Sorel Division – Signature of *Aimé Roy*.

RT103 **1/4 lb**, Code "E54"

n — no serial #
an † — Unwmk, no serial #

RT106 **1/2 lb**, Code "E53", roulette

a — Roulette, unwmk
b — Roulette, block wmk, ovpt "Joliette, CANCELLED." in violet



RT106b

Violet "Joliette, CANCELLED." Overprint

Terrebonne Division – Signature of *D. Desroches*.

RT111b **1/4 lb**, Code "D54", ovpt "Joliette, CANCELLED." in violet

NOTE: The basic 1/4 lb stamp (RT111) has been seen only in a trimmed form, without perforations or roulettes, with no serial number. As such, it is not listed here.

RT115n **1 lb**, Code "D52", no serial #

RT116 — Roulette
n † — no serial #
a † — Roulette, unwmk

Trois-Rivières Division – Signature of *Chs.D. Hébert*.

RT119n **1/4 lb**, Code "F54", no serial #

b — Ovpt "Joliette, CANCELLED." in violet

RT120n† — Code "F44" in error, no serial #

an † — Code "F44" in error, unwmk, no serial #

RT124 **1/2 lb**, Code "F53", roulette

n — no serial #

RT126 **1 lb**, Code "F52", roulette

a — Unwmk

● **Series of 1881, English Inscription: "Canada Twist Only"**

Inscribed for use at specific Inland Revenue Divisions



Ottawa Division – Signature of *Martin Battle*

RT129 **1/4 lb**, Code "B54"

n — no serial #

RT130n† — Roulette, no serial #

RT131 **1/2 lb**, Code "B53"

n — no serial #

RT133 **1 lb**, Code "B52"

n — no serial #

RT135 **2 lbs**, Code "B51"

n — no serial #

Windsor Division – Signature of *James Gow*

RT137 **1/4 lb**, Code "G54"

RT138 — Roulette

RT139 † **1/2 lb**, Code "G53"

n † — no serial #

b † — Ovpt "Joliette, CANCELLED." in violet

RT140 — Roulette

n † — no serial #

RT141 **1 lb**, Code "G52"

n — no serial #

RT142n — Roulette, no serial #

Overprint in Violet on 1880 Manufactured Tobacco

Image not available

Violet "Twist" and 1 lb

Joliette Division – Signature of *R.M. Leprohon*.

RT146 † **1 lb** & "Twist" on 1/20 lb "Canada Leaf Only", perf-12, blue 4 mm serial #, block wmk

1883 Overprints in Red on Series of 1880



Solid Red 1/4 lb Overprint



Open Red 1/4 lb Overprint



Red 1/2 lb Overprint



Red 1 lb Overprint

NOTE: Unless otherwise noted, stamps in Series 1880 are Perf-12 with blue 4 mm serial numbers on block watermarked paper.

• Stamps with French Inscription

‘Open’ for general use at all Inland Revenue Divisions

RT150 † Solid 1/4 lb on 2 lbs

Inscribed for use at specific Inland Revenue Divisions

Joliette Division – Signature of R.M. Leprohon.

RT153 Open 1/4 lb on 2 lbs

Québec Division – Signature of G. LaRue.

RT161 1/2 lb on 2 lbs, unwmk

Sorel Division – Signature of Aimé Roy.

RT163 Solid 1/4 lb on 2 lbs

Terrebonne Division – Signature of D. Desroches.

RT166 Solid 1/4 lb on 2 lbs, unwmk

Trois-Rivières Division – Signature of Chs.D. Hébert.

RT170 † 1/2 lb on 2 lbs, unwmk

• Stamps with English Inscription

Inscribed for use at specific Inland Revenue Divisions

Joliette Division – Signature of R.M. Leprohon.

RT175 † Open (?) 1/4 lb on 2 lbs

Montréal Division – Signature of J.L. Vincent.

RT181 1 lb on 2 lbs

a † — Unwmk

1883 Overprints in Red on Series of 1881



RT204

NOTE: Unless otherwise noted, stamps in Series 1881 are Perf-12 with blue 4 mm serial numbers on block watermarked paper.



Solid Red 1/4 lb Overprint

• Stamps with French Inscription

Inscribed for use at specific Inland Revenue Divisions

Québec Division – Signature of G. LaRue.

RT202 Solid 1/4 lb on 1 lb, Code “N52”, roulette

Sorel Division – Signature of Aimé Roy.

RT203 † Solid 1/4 lb on 1 lb, Code “E52”

RT204 — Roulette

Terrebonne Division – Signature of D. Desroches.

RT206 Solid 1/4 lb on 1 lb, Code “D52”

Series of 1883 – Green Stamps Only



RT212

NOTE: Stamps in Series 1883 are recess printed and rouletted, with blue 4 mm serial numbers on unwatermarked paper.

RT210 1/4 lb

RT211 1/2 lb

RT212 1 lb

Series of 1897 – Green & Black Stamps



RT213



RT219

NOTE: Unless otherwise noted, Series 1897 are recess printed and rouletted, with red 4½ mm serial numbers on unwatermarked paper.

• Original Green Colour

- RT213 1/4 lb
n — no serial #
- RT214 1/2 lb
n — no serial #
- RT215 1 lb
n — no serial #

• 1908 Colour Change to Black

- RT216 1/4 lb
- RT218 — Blue-violet serial #
- RT219 1/2 lb
- RT222 1 lb

NOTE: Many copies of RT213 to 228 have the long white ends trimmed off.

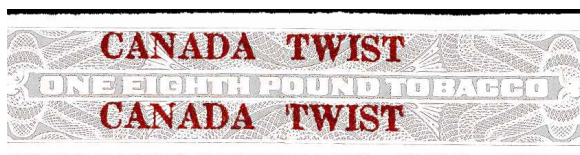
Series of 1915



NOTE: Stamps in Series 1915 are recess printed and rouletted, with blue-violet 4½ mm serial numbers on unwatermarked paper.

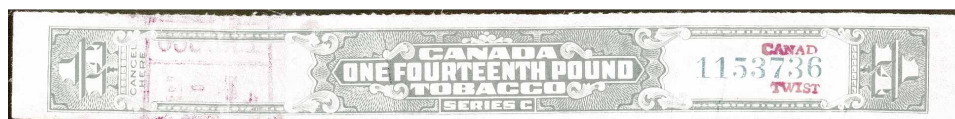
- RT225 1/6 lb, blue-violet serial #
- RT228 1/5 lb, blue-violet serial #

– Overprint on Series 1915 Manufactured Tobacco Stamp –



- RT229 1/8 lb, roulette, blue-violet serial #

Series 'C' – Strip Stamp Overprinted for Canada Twist



NOTE: Magenta overprint on manufactured tobacco strip stamp, fine roulette. Used circa 1935-1941 under a special Canada Twist licence by F.A. Wilkinson of Mersea Township in Customs & Excise Port 1-E, Amherstburg, Ontario. Eighteen thousand of this stamp were used in the fiscal year ended March 31st, 1942.

- RT231 1/14 lb, magenta ovpt, fine roulette

Canada Twist stamps were discontinued October 1st, 1941.

Series of 1918 – Introduced September 1st, 1918; Repealed June 13th, 1922



Type 1: Lithographed as a temporary measure due to war-time conditions.



Type 2: Recess-Printed



Type 3: Recess-Printed

NOTE: Stamps are orange and rouletted with blue-violet serial numbers.



Type 1: Caution notice at ends



Type 2: Caution notice with border at ends



Type 3: No caution notice at ends

- RL1 1/4 lb
n — no serial #
- RL2 1/2 lb
n † — no serial #
- RL3 1 lb

- RL4 1/4 lb
n † — no serial #
- RL5 1/2 lb
n † — no serial #
- RL6 1 lb
n † — no serial #

- RL7 1/4 lb
- RL8 1/2 lb
- RL9 1 lb

Series 'C' (1940)



RL12

NOTE: Series 'C' stamps are fine rouletted with blue 4 mm serial numbers.



– Inscribed “POUND” at Left End –

- RL10 1/4 lb, blue
- RL11 1/2 lb, brown
- RL12 1 lb, green

– Inscribed “LIVRE” at Left End –

- RL15 † 1 lb, green

– Overprinted with Excise Tax at March 1943 Rate –



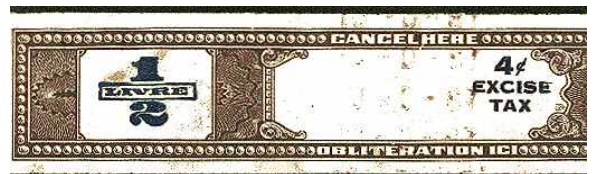
RL16

– Inscribed “POUND” at Left End –



- RL16 Blue 2¢ on 1/4 lb, blue
- RL17 Blue 4¢ on 1/2 lb, brown
- RL18 Blue 8¢ on 1 lb, green

– Inscribed “LIVRE” at Left End –



- RL20 Blue 4¢ on 1/2 lb, brown

(Series 'C' continues next page.)

– Series ‘C’ Overprinted with Bars and Excise Tax at April 1951 Rate –



RL24



– Inscribed “POUND” at Left End –

RL24 Red 20¢ & six bars on 8¢ on 1 lb, green

– Excise Tax Overprint Deleted April 1952 –



RL30 † Five red bars deleting red 20¢ of RL24

Series ‘D’ (194?)

– Overprinted with Excise Tax at March 1943 Rate –



RL41



– Inscribed “POUND” at Left End –

RL41 Blue 4¢ on 1/2 lb, fine roul

NOTE: Series ‘D’ Raw Leaf stamps were printed on paper that was significantly larger than the design. Thus, they can be found with a long blank end (approx. 4½ cm) at left or right.

– Overprinted with Excise Tax at April 1951 Rate –



RL49



– Inscribed “POUND” at Left End –

RL45 Red 10¢ & six bars on 4¢ on 1/2 lb, fine roulette



– Inscribed “POUND” at Left End –

RL49 Blue 10¢ on 1/2 lb, fine roulette

– Excise Tax Overprint Deleted or Removed April 1952 –



RL57



– Inscribed “POUND” at Left End –

• Overprint Removed

RL56 1/2 lb, fine roulette

RL57 — Hyphen perf (issued 1960s)

Series of 1883 – Imported Samples of Raw Leaf



NOTE: Raw Leaf Sample stamps are imperforate and lithographed on unwatermarked wove paper, without serial numbers.

• Dateline “188_”

RA1 Medium blue

• Dateline “189_”

- RA2 Light blue
- RA3 Red
- RA4 Black
- RA5 † Light Green

NOTE: An apparently Light Green stamp (RA-15) has been seen, but it is on badly-aged, yellow paper and as such is likely RA2.

General Imports of Raw Leaf

Overprints on Obsolete Stamps



• Square Tobacco Stamp of Series 1869

RA6 Red “RAW LEAF” ovpt, perf-10, red serial #
RA7 † — Perf-12

Series of 1890 – Blue Stamp Inscribed ‘RAW LEAF’



RA11L Lithographed, roulette, unwmk, red 5 mm serial # (1890)
RA12 Recess-printed, perf-12, unwmk, red 5 mm serial # (1892)

Series of 1897 – Blue Stamp Inscribed ‘RAW LEAF’



RA13 Dateline “18_”, coarse roulette, unwmk
RA14 Dateline “19_”, coarse roulette, unwmk
n — no serial #



• Rectangular Tobacco Stamps of Series 1881

RA8n Red serifed Gothic “RAW LEAF”, perf-12, block wmk, no serial #
RA9 † — Roulette
RA10 Violet serifed Roman “RAW LEAF”, roul, block wmk, red serial #

Bonded Removal Permit – RR
Tobacco Removal Permit – Series of 1883



Tobacco Types 1 & 2 – 'V.R.' in background

Type 3: 'E.R.' (1901?)

1883 – Tobacco Type 1 – 'V.R.' & Blurry Details in Arms



1887 – Tobacco Type 2 – 'V.R.' & Crisp Details in Arms



NOTE: Unless otherwise noted, Perf-11¾.

- RR1 **Plug Caddy**, blue-black 5 mm Gothic serial #
- RR2 — Blue-black 4 mm Roman serial #
- RR2A — Crisp, deep-blue 4 mm Roman serial #
- RR3 **Plug Box**, blue-black 5 mm Gothic serial #
- RR4 **Fine Cut Chewing**, blue-black 5 mm Gothic serial #
- n † — no serial #
- RR6 **Snuff**, blue-black 5 mm Gothic serial #
- n — no serial #

NOTE: The blue-black serial # on RR1 to RR6 of a poor quality ink and are often slightly smeared. RR2A has a crisp, deep-blue serial number of a better quality ink.

NOTE: Separation and serial numbers as noted.

- RR9 **Plug Caddy**, roulette, black 4 mm Roman serial #
- RR10 — Rough-perf-12, blue 6 mm Roman serial #
- RR11 — Perf-11¾ to 12, black 4 mm Roman serial #
- RR12 — Perf-14, black 4 mm Roman serial #
- n † — no serial #
- RR13 **Plug Box**, rough-perf-12, blue 6 mm Roman serial #
- RR14 — Perf-14, black 4 mm Roman serial #
- n — no serial #
- RR15 — Perf-11¾ to 12, black 4 mm Roman serial #

1901? – Tobacco Type 3 – 'E.R.' & Crisp Details in Arms

- RR17 **Plug Caddy**, roulette, black 4½ mm Roman serial

Cigars Removal Permit – Series of 1883



1883 – Cigars Type 1:



- RR20 Perf-11¾ to 12¼, faint blue-violet 5½ mm Roman serial #
- RR21 Perf-11¾, thin dark blue 4 mm Gothic serial #

NOTE: The serial numbers on RR20 differ in both hue and font from the irregular numbers described in *Canadian Revenue Newsletter* № 79.

IMPORTANT NOTE: A number of 'removed' and 'removal' overprints on 'Red' Caddy and Boxes stamps are listed by Brandom as "provisionals." These are **not** provisionals, and are not listed here. They are akin to certain 'cancelled' and 'duty paid' marks, and are not connected to the original excise application of the stamp to the package of tobacco. See page 106 for details.



1887 – Cigars Type 2:



- RR24 Rough-perf-12, dark blue 6 mm Roman serial #
- RR25 Roulette, black 4 mm Roman serial #
- RR26 † Perf-11, blue 4 ½ mm Roman serial #



Cigars Type 3:

- RR28 Roulette, blue 4½ mm Roman serial #
- RR29 Roulette, black 4 ½ mm Roman serial #
- RR30 † Perf-12, blue 4 mm Roman serial #



RX1 – Border 'A'



RX2 – Border 'B'

NOTE: The purpose of these “stamps” is not known. It can be speculated that they were forerunners to the lock-seals. The latter are listed in the **van Dam** catalogue and **Zaluski’s** reference manual.

When the excise duty on tobacco products was first imposed in 1864 there was no apparatus in place for its collection and enforcement. Up to that point, excise duties and licences in general had been minimal. Excise officers were compensated not by salary but by commission on their collections, and they were attached to the Customs Branch of the Finance Department.

Following the 1864 announcement of the excise duty on tobacco products at what were relatively high rates, government officers visited and sealed stocks held by manufacturers pending collection of the new duty. The items illustrated here have long been associated with the tobacco stamps and may have been used to seal the stocks in 1864, as well as in subsequent years until the introduction of excise locks and lock-seals.

Official Lists of blank forms, record books, licences and stamps issued by the post-Confederation Department of Inland Revenue in 1871, 1881 and 1896 (these being the years available to this writer) include no references to items resembling these “stamps”.

NOTE: Unwatermarked white wove paper. Imperforate.

- RX1 Border 'A', 156 by 48 mm, one set of Arms
- RX2 Border 'B', 315 by 48 mm, one set of Arms
- RX3 Border 'B', 705 by 48 mm, two sets of Arms

Removal Marks on 'Red' Caddy and Boxes Stamps

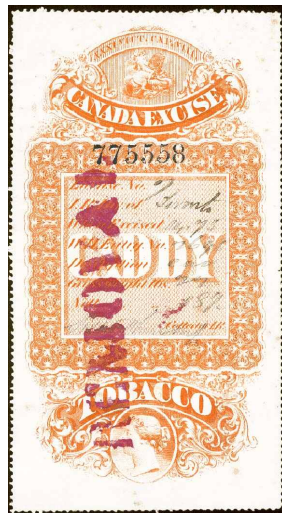
As of July 1st, 1883, the excise duty was paid by the purchase and affixing of stamps to packages by manufacturers. In cases where a manufacturer chose to delay this stamping, the duty-unpaid packages were to be placed in a bonding warehouse. If at some later point, duty-unpaid packages were transferred in bond from one warehouse to another, Bonded Removal Permit stamps would then be affixed to seal and identify the packages for the transfer. Packages removed from a warehouse for sale would be affixed with regular excise duty stamps.

Prior to July 1883, the excise duty was paid semi-monthly by manufacturers and the packages on which duty was levied were affixed by excise officers with black (or green) *consumption* stamps prior to leaving the factory for distribution. At the time, production was seasonal and large quantities of tobacco products were warehoused in bond for release at future dates. Unlike the later period, all of the latter packages were to be affixed with 'red' *warehouse* stamps upon deposit in the bonding warehouse.

When a stamped package was removed from a bonding warehouse its 'red' warehouse stamp was marked in some manner to indicate a second excise treatment that was independent of the original stamping. These secondary markings included various forms of "REMOVAL," examples of which are shown below.



Dated 1873



Dated 1875



Dated 1876



Dated 1880

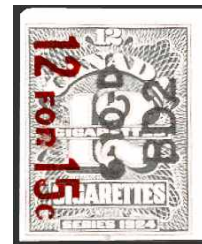
Red-Priced Cigarette Stamps of Imperial Tobacco

In 1932, the excise on cigarettes was reduced by one-third from \$6 to \$4 per thousand. In response, Imperial Tobacco, Excise Licence 6-10-D, overprinted the new, significantly reduced prices in red on their duty stamps.



25c on RC301

- 10c on RC279, 9 Cigarettes, Series 1923
- 10c on RC237, 10 Cigarettes, Series 1915
- 25c on RC296, 18 Cigarettes, Series 'A'
- 25c on RC301, 20 Cigarettes, Series 'A'
- 25c on RC253, 25 Cigarettes, Series 1915



12 for 15c on RC283

- 12 for 15c on RC283, 12 Cigarettes, Series 1924
- 25 for 25c on RC253, 25 Cigarettes, Series 1915

Examples of Printed Alpha-Numeric Cancels

6-10-D BD2	AOB 1-23D	6-10D A	23 10D-6 23
---------------	--------------	------------	----------------

R-3 1-10D		6 6 5 5 1-18E
R-3 1-10D		

1-18-E CIGARETTES H-31	1-18-E BOB	4-50-E P-P-P	6-17 CIGARETTES 11 1919
------------------------------	---------------	-----------------	-------------------------------

4-50E C.F.2	T80 E 1 T	298 298	1-10-D 10-34
----------------	-----------------	------------	-----------------

23D-1 35 23D-1 35	6-13D 20
----------------------	----------

C101	RC1	C274	RC183	C345	RC317	C448	RC435	C538	RC539
C102	RC1an	C275	RC184	C346	RC322	C449	RC436	C540	RC516
C105	RC2	C276	RC185	C347	RC325(ii)	C450	RC437	C541	RC351
C106	RC2a	C277	RC188	C348	RC325(i)	C451	RC438	C541a	not listed
C108	RC3	C277A	RC166	C349	RC325	C452	RC442	C542	RC353
C109	RC3an	C277B	RC168	C350	RC326	C452a	RC442a	C542a	RC353a
C115	RC4	C278	RC170	C350a	RC329(ii)	C453	RC443	C542b	not listed
C120	RC5	C278C	RC174	C350b	RC329	C454	RC444	C543	RC356
C125	RC6	C279	RC152	C350c	RC329(i)	C455	RC445	C543a	RC345
C128	RC7	C280	RC154	C352	RC318	C458	RC447	C544	RC544
C129	RC7a	C281	RC156	C353	RC320	C459	RC449	C544a	RC544a
C132	RC8	C282	RC157	C356	RC370	C460	RC450	C547	RC549
C136	RC11a	C283	RC160	C357	RC371	C461	RC452	C548	RC550
C138	RC11	C284	RC146	C358	RC372	C463	RC454	C549	RC552
C142	RC13a	C285	RC147	C358a	RC373(ii)	C464	RC456	C550	RC553
C143	RC13	C286	RC149	C358b	RC373	C465	RC458	C551	RC554
C149	RC21a	C287	RC150	C360	RC375	C466	RC459	C552	RC557
C150	RC21	C288	RC190	C361	RC376	C468	RC812	C553	RC559
C154	RC33a	C289	RC191	C362	RC377	C470	RC626	C554	RC560
C156	RC33	C290	RC192	C363	RC379	C471	RC627	C555	RC566
C157	RC34	C291	RC193	C364	RC380	C472	RC629	C556	RC568
C160	RC35a	C292	RC176	C366	RC381	C473	RC631	C557	RC571
C161	RC35	C293	RC178	C367	RC382	C474	RC630	C558	RC572
C164	RC9	C294	RC162	C368	RC383	C475	RC632	C559	RC573
C165	RC9a	C294a	RC163	C369	RC384	C476	RC634	C560	RC574
C169	RC15	C295	RC164	C370	RC385	C477	RC633	C561	RC575
C174	RC19	C296	RC165	C371	RC386	C478	RC636	C562	RC576
C177	RC23a	C299	RC198	C372	RC387	C479	RC635	C562a	RC576V
C178	RC23	C300	RC200	C373	RC388	C480	RC637	C563	RC577
C181	RC27a	C302	RC194	C374	RC389	C481	RC640	C565	RC587b
C182	RC27	C303	RC196	C375	RC390	C482	RC641	C565b	RC587d
C184	RC28	C304	RC202	C376	RC392	C483	RC643	C566	RC588b
C186	RC31a	C305	RC204	C377	RC393	C485	RC645	C566a	RC588bx
C188	RC31	C306	RC207	C378	RC394	C486	RC646	C567	RC589d
C193	RC37a	C306a	RC206	C379	RC395	C487	RC361	C568	RC590
C195	RC37	C307	RC208	C381	RC396	C488	RC647	C569	RC591
C200	RC39	C307a	RC209	C382	RC397	C489	RC649	C569a	RC591ex
C201	RC40	C309	RC214	C383	RC398	C490	RC651	C570a	RC592d
C202	RC40an	C309a	RC210	C384	RC399	C491	RC650	C571	RC593d
C206	RC43	C310	RC218	C385	RC400	C493	RC655	C571a	RC593x
C208	RC47a	C311	RC221	C386	RC401	C495	RC506	C573	RC620
C209	RC47	C312	RC234	C387	RC403	C496	RC510	C575?	RC611
C215	RC83	C313	RC237	C388	RC404	C498	RC499	C575a?	RC612
C217	RC81	C314	RC230	C389	RC405	C499	RC500	C576?	RC613
C221	RC98	C314a	RC226	C389a	RC406	C500	RC502	C577?	RC614a
C222	RC99	C315	RC242	C390	RC330	C501	RC503	C577a?	RC614
C223	RC100	C315a	RC258	C392	RC411	C501A	RC504	C578	RC738
C226	RC101	C316	RC245	C392a	RC412	C502	RC505	C579	RC739
C230	RC85L	C316a	RC244	C392b	RC414	C503	RC514	C579a	RC739a
C230	RC86	C316c	RC243	C393	RC416	C504	RC477	C580	RC741
C231	RC89L	C317	RC250	C393a	RC418	C505	RC478	C581	RC743
C231	RC90	C318	RC253	C394	RC424	C506	RC479	C582	RC742
C233	RC88	C319	RC263	C395	RC420	C507	RC481	C583	RC745
C234	RC88a	C320	RC262	C396	RC407	C508	RC480	C584	RC744
C235	RC92	C321	RC266	C397	RC409	C509	RC482	C585	RC746
C239	RC106	C322 etc.	not listed	C420	RC461	C510	RC484	C586	RC748
C240	RC107	C323 etc.	not listed	C421	RC462	C511	RC483	C587	RC750
C241	RC108	C324	RC271	C422	RC463	C512	RC485	C588	RC752
C242	RC109	C325	RC274	C423	RC465	C513	RC486	C589	RC753
C245	RC116	C326	RC275	C424	RC464	C515	RC487	C590	RC754
C247	RC119	C326a	RC279(i)	C426	RC466	C515a	RC488	C591	RC755
C250	RC112	C327	RC279	C427	RC467	C516	RC489	C592	RC757
C250a	RC113	C328	RC280	C428	RC468	C517	RC490	C593	RC759
C251	RC114	C329	RC283	C429	RC469	C520	RC492	C594	RC758
C252	RC115	C330	RC284	C430	RC470	C521	RC493	C596	RC367
C257	RC122	C330a	RC287	C431	RC471	C524	RC341	C598	RC766
C258	RC125	C331	RC288	C432	RC335	C524a	RC343	C599	RC769
C261	RC128	C331a	RC291	C435	RC339	C527	RC495	C599a	RC769a
C263	RC131	C334	RC292	C437	RC472	C529	RC497	C600	RC768
C265	RC134	C334a	RC295	C438	RC473	C529a	RC496	C601	RC771
C266	RC135	C334b	RC296	C439	RC440	C532	RC519	C602	RC770
C268	RC137	C337	RC301	C440	RC429	C533	RC534a	C602a	RC770a
C269	RC138	C338	RC300	C441	RC268	C533a	RC534	C604	RC772
C269A	RC139	C339	RC305	C442	RC430	C533b	RC534b	C605	RC774
C270	RC140	C339a	RC303	C443	RC431	C535	RC524	C606	RC776
C271	RC143	C340	RC306	C444	RC432	C536	RC538	C608	RC780
C272	RC180	C341	RC309	C445	RC433	C537	RC537	C609	RC782
C273	RC182	C343	RC313	C446	RC434	C537a	RC537a	C609a	RC783

Appendix 'B' – Conversion Table: Brandom Numbers to Ryan Numbers

C610	RC790	C702	RC53	G178	RG259L	G312	RG581	G375	RG736
C611	RC791	C703	RC55a	G180	RG255L	G312	RG582	G375a	RG737
C612	RC792	C704	RC55	G184	RG304L	G313	RG582	G376	RG738
C613	RC793	C705	RC68	G189	RG353	G314	RG584	G376a	RG739
C615	RC796	C706	RC67a	G190TP	RG336Ln	G314	RG585	G378	RG740
C616	RC795	C711	RC73	G194	RG275	G315	RG585	G378a	RG741
C617	RC797	C715	RC51a	G199	RG293L	G316	RG587	G380	RG743
C620	RC800	C716	RC51	G200	RG298L	G316	RG589	G380a	RG742
C621	not listed	C720	RC57a	G200a	RG296L	G316a	RG589	G382	RG744
C622	RC802	C722	RC57	G206	RG230	G317	RG591	G382a	RG745
C623	RC801	C726	RC63	G208	RG235L	G319	RG594	G384	RG747
C625	RC808	C728	RC64	G209	RG245L	G321	RG597	G384a	RG746
C626	RC807	C730	RC69	G209	RG233L	G321a	RG598	G502	RG14a
C626A	RC686	C735	RC75a	G210	RG235L	G322	RG597	G504	RG16
C626B	RC809	C736	RC75	G210	RG240	G323	RG600	G505	RG20
C627	RC661			G210	RG248L	G324	RG601	G509	RG22
C628	RC689	G101	RG2	G211	RG234L	G325	RG601	G511	RG36
C629	RC690	G102	RG2a	G211	RG235L	G326	RG606	G512	RG41
C630	RC692	G103	RG1	G211	RG246L	G327	RG604	G513	RG42
C631	RC693	G104	RG4	G215	RG272	G328	RG604	G514	RG50
C632	RC694	G105	RG5	G218	RG317	G331	RG651	G515	RG43
C633	RC695	G106	RG11	G221	RG331L	G332	RG654	G516	RG39
C635	RC663	G107	RG19	G221	RG335L	G333	RG653	G516a	RG38
C636	RC664	G108	RG7	G222	RG320L	G334	RG655	G517	RG40
C637	RC665	G111	RG9	G223	RG322L	G335	RG658	G517a	RG40a
C637a	RC666	G113	RG90	G225	RG357	G336	RG657	G518	RG109
C638	RC667	G114	RG96	G226	RG356	G336B	RG660	G520	RG144
C639	RC669	G115	RG106	G228	RG280	G337	RG665	G521	RG143
C640	RC668	G117	RG98	G229	RG283L	G338	RG662	G522	RG145
C641	RC670	G118	RG102	G230	RG290	G338A	RG668	G525	RG147
C642	RC671	G118A	RG91	G234	RG359	G338B	RG611	G527	RG150
C643	RC672	G119	RG104	G235	RG273	G339	RG614	G528	RG149
C644	RC685	G120	RG51c	G236	RG361L	G339TP	RG640	G530	RG155
C645	RC673	G120c	RG52	G238	RG362L	G340	RG613	G533	RG153
C645a	RC674	G121	RG61	G238	RG364	G341	RG615	G534TP	RG217n
C646	RC675	G122	RG56	G241	RG370L	G341TP	RG641	G540	RR21
C647	RC676	G124	RG65	G243	RG366L	G343	RG617	G540a	RR26
C648	RC678	G124a	RG66	G244	RG367L	G344	RG620	G541	RR20
C649	RC677	G125	RG74	G245	RG373	G344TP	RG643	G542	RR25
C652	RC682	G126	RG73	G247	RG374	G345	RG619	G545	RR30
C654	RC697	G128	RG79	G248	RG381	G346	RG623	G546	RR28
C654a	RC698	G128a	RG82	G250	RG378	G347	RG622		
C654b	RC699	G129	RG83	G252	RG376	G347aTP	RG622n	M101	RM2
C654c	RC700	G130	RG84	G253	RG383	G348	RG626	M102	RM1
C655	RC702	G131	RG55	G258	RG388	G349	RG625	M103	RM2a
C655a	RC703	G131a	RG54	G258	RG389	G349TP	RG625n	M104	RM3
C656	RC704	G132	RG188	G259	RG554	G350	RG628	M105	RM6
C657	RC705	G135	RG51	G260	RG552	G351	RG631	M106	RM4
C658	RC706	G138	RG30	G261	RG390	G351A	RG633	M108	RM12
C658A	RC707	G138TP	RG24	G262	RG395	G352	RG635	M109	RM7
C659	RC708	G139	RG29	G263	RG394	G353	RG671	M110	RM52
C660	RC709	G143a	RG31	G266	RG396	G353a	RG672	M110a	RM51
C661	RC710	G143aTP	RG25	G269	RG398	G353b	RG673	M110TP	RM16
C665	RC713	G145	RG32	G271	RG440	G354	RG674	M111	RM52a
C667	RC364	G145a	RG33	G271a	RG438	G354a	RG675	M112	RM59
C669	RC716	G147	RG33a	G272	RG442	G354b	RG676	M112a	RM58
C670	RC717	G150	RG112	G274	RG444	G355	RG680	M112b	RM18
C671	RC718	G151	RG114	G276	RG446	G355a	RG681	M115	RM211
C672	RC719	G152	RG116	G278	RG428	G356	RG684	M115a	RM211a
C673	RC720	G153	RG118	G280	RG432	G357	RG701	M116	RM212
C674	RC722	G154	RG127	G282	RG410	G357a	RG702	M116c	RM210
C675	RC723	G156	RG130	G284	RG412	G357b	RG703	M118	RM245
C676	RC724	G157	RG129	G286	RG414	G358	RG704	M118a	RM245a
C677	RC728	G158	RG131	G288	RG416	G358a	RG706	M119	RM246
C677a	RC728a	G160	RG133	G291	RG418	G358A	RG709	M120	RM49
C678	RC727	G162	RG137	G295	RG556	G359	RG711	M120a	RM48
C678a	RC727a	G165	RG139	G298	RG560	G359a	RG712	M120TP	RM15
C679	RC729	G167	RG141	G300	RG563	G359A	RG715	M122	RM56
C679a	RC729a	G170	RG202	G301	RG565	G359b	RG710	M122b	RM55
C680	RC730	G171	RG203	G301	RG566	G359c	RG688	M126	RM171
C681	RC731	G172	RG205	G301	RG567	G360	RG716	M127	RM174
C681a	RC731a	G173	RG160	G302	RG570	G361	RG719	M128	RM216
C682	RC732	G174	RG165	G304	RG573	G369	RG722	M128a	RM217
C685	RC736	G175	RG175	G305	RG576	G370	RG724	M129	RM219
C685a	RC736b	G176	RG222L	G305	RG577	G371	RG725	M131	RM69b
C687	RC815	G176	RG223L	G306	RG579	G373	RG732	M131a	RM69
C688	RC817	G178	RG251L	G306	RG580	G374	RG733	M132	RM188
C700	RC53a	G178	RG252L	G307	RG578	G374A	RG734	M133	RM193

Appendix 'B' – Conversion Table: Brandom Numbers to Ryan Numbers

M134	RM226	M242	RM34a	M366	RM284	M479	RQ117	M553	RN38
M135	RM221	M243	RM34	M367	RM282	M479a	RQ116	M554	RN40
M135a	RM221a	M245	RM134	M370	RM285	M480	RQ120	M556	RN232
M136	RM229	M245a	RM135	M372	RM287	M480a	RQ119	M557	RN234
M139	RM227	M247	RM155	M380	RM310	M481	RQ123	M558	RN236
M141	RM65a	M250	RM36a	M384	RM313	M481a	not listed	M559	RN238
M142	RM65	M251	RM36	M385	RM312	M481A	RQ125	M562	RN43
M143	RM170	M253	RM138	M388	RM316	M481Aa	RQ126	M563	RN44
M144	RM168	M253a	RM140	M390	RM319	M482	RQ78	M564	RN45
M145	RM173	M254	RM156	M392	RM317	M482A	RQ80	M564	RN278
M150	RM68b	M255	RM162	M396	RM321	M482D	RQ89	M566	RN63
M150a	RM68	M257	RM38a	M398	RM366	M482F	RQ98	M567	RN55
M151	RM68C	M258	RM38	M400	RM357	M483	RQ130	M567a	RN286
M152	RM177	M259	RM38b	M401TP	RM357n(ii)	M484a	RQ132	M568	RN51
M153	RM179	M260	RM38	M402TP	RM357n(v)	M486	RQ101	M569	RN52
M154	RM184	M262	RM142	M404	RM348	M489AA	RM393n	M570	RN57
M154a	RM185	M262a	RM143	M405TP	RM348n(ii)	M490	RM394	M571	RN53
M155	RM187	M265	RM157	M406TP	RM348n(v)	M491	RM396n	M574	RN60
M156	RM192	M267	RM42	M408	RM323	M492	RM398	M575	RN49
M160	RM222	M268	RM40	M409	RM326	M493	RM400n	M577	RN66
M162	RM225	M269	RM41	M410	RM325	M494	RM402	M578	RN67
M162	RM225L	M270	RM40	M412	RM327	M495	RM404n	M578A	RN72
M163	RM232L	M271	RM40a	M412a	RM328	M496	RM407	M579	RN68
M166	RM118	M273	RM146	M414	RM329	M498	RM430	M580	RN69
M168	RM20	M274	RM148	M414a	RM340	M498a	RM430a	M581	RN70
M170	RM20a	M275	RM202	M414A	RM342	M499	RM432	M582	RN71
M171	RM20b	M277	RM158	M414D	RM343	M500	RM433	M583	RN73
M173	RM75	M278	RM45	M416	RM367	M501	RM435	M584?	RN94
M175	RM84	M278a	RM44	M417	RM368	M503	RM410	M585?	RN98
M176	RM106	M279	RM43b	M419	RM370	M503a	RM410a	M586?	RN99
M177	RM107	M280	RM43a	M421	RM358	M504	RM412	M588	RN131
M179	RM119	M281	RM43	M422	RM359	M505	RM414	M589	RN132
M180	RM22	M282	RM43	M423	RM360	M506	RM416	M590	RN133
M182	RM23	M283	RM43a	M424	RM361	M508	RM418	M591	RN134
M183	RM22a	M285	RM150	M426	RM363n(i)	M508a	RM420	M592	RN135
M184	RM22b	M285a	RM151	M430	RM349	M508b	RM420a	M593	RN136
M186	RM85	M287	RM159	M432	RM350	M510	RM422	M594	RN137
M187	RM108	M300	RM252	M434	RM351	M512	RM460	M595	RN138
M190	RM24	M301	RM251	M435	RM352	M513	RM461	M596	RN139
M191	RM25	M303	RM254	M436	RM353	M514	RM462	M597	RN140
M192	RM24a	M304	RM254w	M440	RM354	M515	RM464	M598	RN143
M193	RM24b	M305	RM258	M442	RM355	M517	RM466	M600	RN77
M194	RM90a	M306	RM256	M446	RM376	M518	RM467	M600a	RN77a
M195	RM89	M309	RM261	M447	RM375	M519	RM468	M600b	RN78
M195a	RM90	M310	RM259	M449	RM379	M520	RM470	M602	RN82
M196	RM92	M310	RM260	M450	RM382	M521	RM474	M603	RN90
M197	RM110	M311	RM259w	M453	RM385	M523	RM439	M604	RN112
M198	RM120	M313	RM263	M453	RM386	M524	RM440	M605	RN114
M200	RM27a	M314	RM262	M455	RQ1	M525	RM453	M606	RN114a
M201	RM26	M319	RM265	M455a	RQ2	M525	RM441	M607	RN115
M202	RM27	M320	RM265w	M457	RM389	M526	RM455	M607a	RN125
M203	RM93	M323	RM267	M458	RM388	M527	RM458	M608	RN117
M203a	RM94	M324	RM267w	M459	RM391	M528	RM446	M609	RN118
M205	RM112	M326	RM269	M461	RQ11	M529	RM469	M609a	RN127
M206	RM29a	M330	RM290	M462	RQ4	M530	RN1	M610	RN118a
M207	RM28	M332	RM292	M463	RQ6	M531	RN2	M610a	RN127a
M208	RM28a	M335	RM296	M465	RM424	M532	RN3	M611	RN119
M210	RM98	M336	RM294	M465a	RM425	M533	RN4	M612	RN119a
M211	RM101	M337	RM294w	M467	RQ16	M534A	RN5	M613	RN120
M213	RM114	M339	RM299	M468	RQ18	M535	RN6	M613a	RN129
M215	RM30a	M340	RM297	M468A	RQ20	M535a	RN7	M614	RN120a
M216	RM30	M340a	RM297w	M469	RM449	M536	RN9	M615	RN126
M217	RM31	M342	RM301	M469a	RM450	M537	RN11	M615a	RN126a
M218	RM105	M343	RM300	M475	RQ22	M538	RN12	M617	not listed
M218a	RM102	M345	RM304	M476	RQ24	M539	RN14	M618	RN145
M219	RM197	M345a	RM303	M476A	RQ32	M540	RN16	M618A	RN147
M222	RM116	M346	RM303w	M476B	RQ36	M541	RN18	M619	RN148
M229	RW13	M350	RM306	M476C	RQ38	M542	RN20	M620	RN149
M231	RW14	M351	RM305	M476Ca	RQ39	M543	RN22	M621	RN151
M233	RM32	M352	RM305w	M476D	RQ25	M544	RN24	M622	RN152
M234	RM32	M354	RM307	M476Da	RQ26	M545	RN27	M623	RN154
M235	RM32c	M356	RM271	M476Db	RQ27	M546	RN28	M625	RN162
M236	RM32a	M358	RM273	M476Dc	RQ41	M547	RN30	M626	RN173
M236A	RM32b	M360	RM275	M476Dd	RQ40	M548	RN32	M627	RN174
M237	RM124	M362	RM281	M476G	RQ60	M549	RN34	M628	RN175
M239	RM130	M363	RM279	M477A	RQ103	M550	RN35	M629	RN178
M240	RM154	M364	RM278w	M477Aa	RQ104	M551	RN36	M629A	RN176
M241	RM160	M365	RM280	M478	RQ107	M552	RN37	M629B	RN179

Appendix 'B' – Conversion Table: Brandom Numbers to Ryan Numbers

M630	RN180	M735	RR3	P177a	RL20	P249	RT33	P313	RP21
M630a	RN170	M735a	RR15	P178	RL18	P249a	RT33a	P314	RP23
M631	RN181	M736	RR14	P179	RL30	P251	RT37a	P316	RP27
M632	RN192	M739	RR5	P181A	RL56	P251a	RT37	P317	RP30
M633	RN194	M739a	RR4	P182	RL41	P251c	RT38	P317b	RP30a
M634	RN195	M740	RR6	P183	RL45	P252	RT39	P318	RP33
M635	RN196	M741	RR17	P184	RL49	P252a	RT39a	P319	RP35
M636	RN197			P185	RA7	P253	RT41	P319b	RP35a
M637	RN198	P101	RP79	P185a	RA6	P253aTP	RT41an	P321	RP39
M638	RN199	P102	RP82	P186	RA12	P255aTP	RT45an	P321a	RP39a
M639	RN200	P103	RP85	P186a	RA11L	P255c	RT45b	P322	RP42
M640	RN201	P104	RP87	P188a	RA9	P255TP	RT45n	P322a	RP42a
M641	RN202	P105	RP89	P188TP	RA8n	P256	RT47	P323	RP45
M644	RN229	P106	RP91	P189	RA13	P256a	RT48	P324	RP48
M646	RN206	P110	RP93	P189a	RA14	P256d	RT47a	P324a	RP48a
M646a	RN207	P111	RP96	P192	RT210	P258	RT49	P325	RP50
M647	RN211	P112	RP99	P193	RT211	P258a	RT49a	P325a	RP50a
M648	RN213	P112b	RP100a	P194	RT212	P260	RT53a	P327	RP53
M649	RN215	P113	RP101	P195	RT146	P260aTP	RT53n	P327a	RP54
M650	RN217	P114	RP103	P197	RT218	P261	RT55	P328	RP56a
M651	RN219	P114a	RP104a	P197a	RT216	P261a	RT55a	P328a	RP56
M652	RN221	P115	RP105	P198	RT219	P262	RT57	P329	RP60
M653	RN223	P115b	RP106a	P199	RT222	P262aTP	RT57an	P331	RP67
M654a	RN277	P118	RP107	P201	RT213	P264	RP430a	P331a	RP69u
M655	RN280	P119	RP110	P202	RT214	P265	RT150	P332	RP70
M656	RN282	P119a	RP111a	P203	RT215	P266	RT166	P332b	RP70a
M657	RN285	P119a	RP111	P204	RT225	P267	RT170	P333	RP73
M658	RN288	P120	RP113	P205	RT228	P268	RT161	P334	RP75
M658a	RN287	P120a	RP113a	P207	RT229	P270	RT72	P334b	RP75a
M659	RN290	P121	RP117	P210	RT1	P271	RT73	P335	RP77
M660	RN289	P122	RP119	P211	RT61	P271a	RT74	P337	RP13a
M661	RN293	P123	RP121	P212a	RT61a	P273	RT79	P337a	RP13
M661A	RN294	P125	RP123	P214	RT63	P274	RT81	P340TP	RP227u
M661B	RN244	P126	RP126	P214a	RT63a	P274a	RT82	P342	RP229
M661E	RN248	P127	RP129	P216	RT65	P275	RT83	P342b	RP229a
M661Ea	RN247	P127a	RP129a	P216a	RT65a	P275a	RT84	P343	RP232
M662	RN250	P128	RP131	P218	RT67	P276	RT88	P345	RP241
M662A	RN253	P128b	RP131a	P218a	RT67a	P276b	RT87n	P345a	RP243
M662B	RN255	P129	RP133	P218b	not listed	P277	RT92	P345b	RP241a
M662C	RN258	P130	RP135	P220	RT69	P279	RT95	P345c	RP243a
M663	RN259	P133	RP137	P220a	RT69a	P279a	RT95a	P345d	RP242
M663a	RN260	P134	RP140	P222	RT175	P280	RT98	P345e	RP244
M664	RN262	P134a	RP141a	P224	RT181	P280a	RT98a	P346	RP242a
M664A	RN268	P135	RP143	P224a	RT181a	P281	RT100	P347	RP248
M665	RN300	P136	RP145	P226	RT129	P281a	RT100a	P347a	RP249
M666	RN299	P136a	RP145a	P226aTP	RT130n	P283	RT103	P349	RP254
M667	RN302	P137	RP147	P227	RT131	P283a	RT103an	P349a	RP255
M668	RN301	P138	RP149	P228	RT133	P284	RT106	P350	RP257
M669	RN304	P138a	RP150a	P229	RT135	P284a	RT106a	P351	RP259
M670	RN303	P140	RP400a	P231	RT137	P284b	RT106b	P352	RP261
M671	RN306	P141	RP404a	P231a	not listed	P286TP	not listed	P354	RP267
M672	RN308	P143	RP408	P232	RT139	P287	RT116	P354a	RP267a
M700	RM8	P144	RP410n	P232a	RT138b	P287a	RT116a	P355	RP272
M701	RM11	P145	RP416a	P232b	RT140	P287bTP	RT115n	P356	RP273
M702	RM9a	P146	RP417	P233	RT141	P288	RT119b	P356a	RP274
M703	RM9	P147	RP419a	P233aTP	RT142n	P288a	RT120an	P358	RP155
M704	RM9b	P148	RP421a	P235	RT4a	P288bTP	RT119n	P359	RP158
M705	RM10	P150	RP426	P235TP	RT3n	P288cTP	RT120n	P360	RP159
M706	RM13	P153	RL7	P236	RT5a	P289	RT124	P361	RP160
M708	not listed	P154	RL8	P236b	RT6	P290	RT126	P363	RP171a
M708a	RM62	P155	RL9	P238	RT7a	P290a	RT126a	P364	RP173a
M709	RM63	P158	RL4	P239	RT9a	P292	RT203	P364a	RP173
M710	RM64	P159	RL5	P240	RT13	P292a	RT204	P366	RP180
M713	RM70	P160	RL6	P240b	RT13an	P293	RP432	P366a	RP180a
M714	RM72	P162	RL1	P241	RT15a	P296	RP281	P367	RP183
M714a	RM73	P163	RL2	P241b	RT16	P300	RX1	P367a	RP183a
M718	RM238	P164	RL3	P242	RT17a	P301	RX2	P368	RP185a
M719	RM239	P167	RA1	P243	RT19	P302	RX3	P370	RP192
M720	RM242	P168	RA2	P244	RT21	P303	RM5	P370b	RP192a
M723	RM236	P169	RA3	P244a	RT21a	P305	RP1	P371	RP195
M724	RM237	P170	RA5	P245	RT23	P305b	RP1a	P372	RP197
M725	RM241	P171	RA4	P245b	RT23a	P306	RP4	P373	RP199
M728	RR1	P172	RL10	P246	RT25	P307	RP7	P373b	RP199a
M729	RR2	P173	RL11	P246a	RT25a	P308	RP9	P375	RP201a
M729	RR2A	P174	RL12	P247	RT29	P308b	RP9a	P376	RP204a
M730	RR9	P174a	RL15	P247a	RT29a	P309	RP11	P377	RP207a
M731	RR11	P176	RL16	P248	RT31	P311	RP15	P379	RP213a
M732	RR12	P177	RL17	P248a	RT31a	P312	RP18	P379a	RP214a

Appendix 'B' – Conversion Table: Brandom Numbers to Ryan Numbers

P379c	RP213	P441	RP437	P494	RP708	P569b	RP747	P623a	RP893
P380	RP216	P441a	RP438	P495	RP710	P570	RP752	P623b	RP894
P380a	RP216a	P442A	RP603	P495a	RP709	P570	RP751	P624	RP896
P380b	RP217a	P443	RP605	P496	RP711n	P570a	RP750	P625	RP897
P381	RP219	P444	RP440	P497	RP712	P570b	RP753	P625a	RP899
P381a	RP220	P445	RP441	P498	RP713	P571	RP756	P625b	RP898
P382	RP221a	P445	RP443L	P499	RP715	P571a	RP755	P626	RP900
P382a	RP222a	P445a	RP442	P500	RP717	P571a	RP756A	P626a	RP901
P383	RP223	P446	RP446	P501	RP690	P571a	RP757	P626b	RP904
P383b	RP224	P446a	RP446a	P502	RP695	P571b	RP754	P627	RP906
P383c	RP224a	P446b	RP447	P503	RP698	P572	RP759	P628	RP907
P385	RP164	P447	RP448	P505	RP674	P572	RP761	P628a	RP909
P386	RP286	P447	RP450L	P506	RP675	P573	RP766	P628b	RP911
P387	RP291	P447a	RP449	P510	RP645	P573a	RP768	P628c?	RP910
P389	RP298	P447b	RP449a	P511	RP652	P573a	RP769	P628c?	RP908
P389a	RP298a	P448	RP553	P511a	RP653	P573b	RP767	P629	RP914
P389b	RP299	P449	RP555	P512	RP656	P578	RP764	P630	RP919
P389c	RP299a	P451	RP608	P513	RP657	P579	RP771	P630a	RP918
P390	RP304	P452	RP610	P513a	RP658	P579	RP772	P630a	RP921
P392	RP311a	P453	RP612a	P514	RP659	P580	RP774	P635	RP922
P393	RP314	P454TP	RP613n	P515	RP660	P580	RP775	P636	RP923
P393a	RP315	P454	RP615L	P516	RP716	P581	RP777	P636a	RP924
P394	RP316a	P454a	RP614	P517	RP718	P583	RP781	P638	RP925
P394a	RP317	P455	RP618	P518	RP719	P583	RP780	P639	RP926
P394b	RP317a	P457	RP575	P519	RP720	P584	RP783	P639a	RP927
P396	RP319	P457	RP575a	P522	RP694	P584	RP784	P640	RP928
P396a	RP319a	P458	RP577	P524	RP696	P585	RP786	P641	RP930
P396b	RP320	P459	RP578	P524a	RP697	P585	RP787	P643	RP931
P397	RP321	P459a	RP579	P525	RP699	P586	RP789	P643a	RP932
P397a	RP322	P460	RP583	P526	RP700	P586	RP790	P643b	RP933
P398	RP323	P462	RP560L	P527	RP701	P587	RP793	P645	RP935
P398a	RP323a	P462	RP556	P528	RP702	P587	RP792	P650	RP1000
P398b	RP324	P462a	RP558	P529	RP676	P587a	RP791	P651	RP1002
P398c	RP324a	P462b	RP559	P530	RP678	P589	RP806	P651a	RP1001
P399	RP325	P463	RP620	P530a	RP679	P589	RP807	P652	RP1003
P401	RW1	P465	RP584	P531	RP680	P589a	RP808	P652a	RP1004
P401a	RW2	P465a	RP587L	P532	RP681	P592	RP812	P653	RP1005
P402	RW3	P465b	RP586	P533	RP682	P592a	RP813	P653a	RP1006
P402a	RW4	P465c	RP585	P534	RP683	P593	RP816	P654	RP1008
P403	RW5	P465d	RP584A	P538	RP662	P593a	RP817	P654a	RP1009
P403a	RW6	P467	RP562a	P538a	RP661	P594	RP819	P655	RP1012
P404	RW7	P467	RP562	P540	RP722	P595	RP820	P655a	RP1013
P404a	RW8	P467a	RP563	P542	RP703	P595a	RP821	P655b	RP1011
P405	RW9	P468	RP621	P543	RP684	P596	RP824	P658	RP1022
P405a	RW10	P468a	RP623	P545	RP663	P596a	RP826	P658a	RP1023
P406	RW11	P468b	RP622	P545a	RP665	P596b	RP825	P659	RP1015
P406a	RW12	P470	RP589	P546	RP666	P596c	RP827	P660	RP1016
P408	RW15a	P470a	RP590	P547	RP723	P597	RP828	P661	RP1017
P408a	RW16a	P470b	RP591	P548	RP724	P597a	RP829	P662	RP1018
P409	RW17	P470c	RP592	P550	RP704	P597b	RP830	P663	RP1025
P410	RW19	P472	RP567	P551	RP705	P600	RP836	P664	RP1026
P410a	RW20	P472a	RP568	P552	RP685	P600a	RP837	P665	RP1019
P411	RW21	P472b	RP569	P553	RP686	P601	RP838	P666	RP1020
P412	RW23a	P473	RP625	P555	RP668	P601a	RP839	P667	RP1028
P412a	RW24a	P473a	RP626	P555a	RP667	P602	RP840	P668	RP1029
P413	RW25	P474	RP593	P556	RP725	P602a	RP841	P671	RP948
P413a	RW26	P474a	RP596	P557	RP706	P603	RP843	P672	RP949
P414	RW34	P475	RP597L	P558	RP687	P604	RP845	P673	RP940
P415	RW37	P475a	RP599	P559	RP670	P605	RP847	P674	RP941
P417	RW45	P478	RP572L	P559a	RP669	P606	RP850	P675	RP942
P417a	not listed	P478b	RP571	P560	RP726	P610	RP858	P675a	RP942a
P417b	RW45a	P479	RP629Ln	P561	RP707	P611	RP863	P676	RP943
P418	RW47	P479a	RP630L	P562	RP688	P612	RP866	P677	RP951
P419	RW49	P485	RP635	P565	RP728	P613	RP868	P678	RP952
P420	RW62	P486	RP636	P565	RP729	P613a	RP869	P679	RP946
P421	RW64	P487	RP639	P565a	RP730	P614	RP871	P680	RP955
P422	RW67	P487a	RP637	P566	RP732	P615	RP874	P682	RP975a
P423TP	RW70n	P487b	RP638	P566	RP733	P616	RP876	P682a	RP975
P424	RW72	P488a?	RP643	P566a	RP734	P617	RP878	P683	RP977
P424a	RW71	P488b	RP640	P567	RP736	P617a	RP879	P684	RP980
P426	RW74	P488c?	RP642	P567a	RP737	P618	RP881	P685	RP982
P427	RW76	P489	RP644	P567b	RP738	P619	RP883	P686	RP984a
P427b	RW76a	P490	RP646	P568	RP740	P619a	RP884	P686a	RP984
P428	RW79	P490a	RP647	P568a	RP742	P620	RP886	P688	RP973
P429	RW82	P491	RP648	P569	RP744	P621	RP888	P690	RP959
P430aTP	RW84n	P491a	RP650	P569a	RP745	P621a	RP889	P691	RP962
P440	RP435	P492	RP654	P569a	RP746	P622	RP891	P691a	RP963
P440a	RP436	P492a	RP655	P569b	RP749	P623	RP892	P692	RP966

P692a	RP965	P762	RP1063	P840	RP1648	P908	RP1404	P965	RP1920
P693	RP968	P762a	RP1063a	P841	RP1654	P909	RP1407	P966	RP1922
P694	RP970	P763	RP1065	P841a	RP1655	P910	RP1408	P966a	RP1923
P694a	RP971	P763a	RP1064	P842	RP1656	P910	RP1409	P967	RP1925
P696	RP996	P764	RP1074	P843	RP1658	P911	RP1410	P968	RP1927
P697	RP988	P768	RP1078	P843a	RP1659	P911	RP1411	P968a	RP1926
P697A	RP987	P768	RP1079	P844	RP1660	P912	RP1418	P969	RP1928
P697B	RP990	P768	RP1089	P844a	RP1661	P912	RP1419	P969a	RP1929
P698	RP992	P769	RP1081	P845	RP1667	P914	RP1433	P970	RP1930
P699	RP994	P769	RP1090	P845a	RP1668	P914	RP1434	P970a	RP1931
P702	RP1162	P769	RP1082	P845A	RP1674	P915	RP1435	P971	RP1932
P703	RP1164	P770	RP1092	P845B	RP1671	P917	RP1398	P971a	RP1933
P703a	RP1165	P773	RP1099	P846	RP1669	P917A	RP1386	P972	RP1934
P704	RP1166	P774	RP1104	P846A	RP1680	P918	RP1568	P975	RM14
P704a	RP1167	P776	RP1112	P847	RP1686	P918b	RP1394	P980	RP333
P705	RP1168	P777	RP1117	P849	RP1710	P920	RP1567	P981	RP336a
P706	RP1170	P780	RP1120	P850	RP1717	P921	RP1242	P981a	RP334
P707	RP1174	P781	RP1121	P851	RP1719	P924	RP1724	P981b	RP335a
P707a	RP1175	P782	RP1122	P851a	RP1721	P925	RP1729	P981c	RP335
P708	RP1176	P782a	RP1123	P851b	RP1720	P926	RP1733	P982	RP338
P709	RP1178	P783	RP1125	P853	RP1366	P926a	RP1734	P982b	RP338a
P709a	RP1179	P783	RP1125a	P854	RP1368	P927	RP1735	P983	RP341
P710	RP1180	P783	RP1125b	P855	RP1380	P927a	RP1736	P983a	RP341a
P711	RP1182	P784	RP1127	P857	RP1382	P928	RP1737	P984	RP342
P711a	RP1183	P785	RP1150	P858	RP1290	P928a	RP1738	P984a	RP343
P712	RP1184	P785a	RP1128	P859	RP1245	P929	RP1739	P984b	RP344
P713	RP1186	P786	RP1129	P860?	RP833	P930	RP1741	P985	RP346
P713a	RP1187	P787	RP1131	P862	RP1248	P931	RP1746	P985b	RP345
P714	RP1188	P787a	RP1152	P862a	RP1349	P934	RP1761	P986	RP347
P715	RP1190	P788	RP1132	P862b	RP1248b	P934a	RP1762	P986a	RP348
P715a	RP1191	P789	RP1133	P863	RP1250	P934A	RP1765	P987	RP350
P715b	RP1192	P790	RP1135	P863a	RP1350	P935	RP1767	P990	RP358
P716	RP1194	P790a	RP1155	P864	RP1252	P936	RP1769	P991	RP360
P717	RP1196	P790b	RP1135a	P865	RP1254	P936a	RP1802	P992	RP362
P717a	RP1197	P791	RP1138	P866	RP1256	P937	RP1771	P993	RP367
P718	RP1201	P793	RP1143a	P867	RP1260	P938	RP1773	P994	RP368
P719	RP1202	P800	RP1627	P867a	RP1261	P939	RP1775	P995	RP370
P720	RP1203	P802	RP1631	P868	RP1264	P940	RP1777	P996	RP372
P721	RP1204	P802A	RP1633	P868a?	RP1230	P941	RP1779	P996a	RP372a
P722	RP1205	P803	RP1629	P868b	RP1265	P941	RP1811	P997	RP383n
P723	RP1206	P806	RP1576	P869	RP1232	P942	RP1781	P998	RP387
P724	RP1207	P807	RP1579	P869	RP1268	P942a	RP1813	P999TP	RP389n
P725	RP1208	P808	RP1582	P870	RP1270	P943	RP1783	P1000TP	RP392u
P726	RP1209	P809	RP1584	P870A	RP1272	P943a	RP1815		
P727	RP1210	P809a	RP1585	P870a?	RP1233	P943b	RP1784	S101	RS2
P728	RP1212	P810	RP1588	P871	RP1278	P944	RP1785	S102	RS1
P729	RP1213	P810a	RP1589	P871a	RP1278a	P944a	RP1786	S103	RS5
P732	RP1216	P811	RP1590	P872	RP1288	P944b	RP1819	S106	RS25L
P733	RP1218	P812	RP1593	P875	RP1322	P945	RP1823	S108	RS28L
P736	RP1031	P813	RP1594	P876	RP1324	P945a	RP1824	S109	RS44L
P737	RP1032	P814	RP1596	P876a	RP1325	P945b	RP1848	S112	RS30L
P738	RP1041	P814a	RP1598	P876A	RP1326	P946	RP1831	S113	RS46L
P739	RP1034	P815	RP1600	P877	RP1333	P946a	RP1857	S115a	RS36
P740	RP1036	P816	RP1602	P878	RP1314	P948	RP1864	S115TP	RS33Ln
P741	RP1037	P816a	RP1603	P879	RP1315	P948a	RP1865	S116	RS48L
P742	RP1039	P816b	RP1606	P880	RP1308	P949	RP1866	S117	RS39
P743	RP1043	P817	RP1609	P881	RP1319	P949a	RP1841	S117TP	RS37Ln
P744	RP1045	P817a	RP1610	P884	RP1339	P950	RP1869	S118	RS50L
P745	RP1048	P817b	RP1611	P884A	RP1341	P950a	RP1843	S120	RS52
P745a	RP1048a	P818	RP1613	P885	RP1342	P951	RP1870	S121	RS53
P745b	RP1048b	P819	RP1614	P885A	RP1344	P951a	RP1871	S125	RS69
P746	RP1049	P820	RP1615	P886	RP1346	P952	RP1846	S126	RS70
P747	RP1050	P821	RP1616	P887	RP1297	P952a	RP1845	S127	RS71
P748	RP1051	P822	RP1617	P890	RP1638	P953	RP1876	S130	RS54
P749	RP1052	P823	RP1618	P891	RP1640	P953a	RP1884	S131	RS64
P750	RP1053	P824	RP1619	P892	RP1644	P954	RP1878	S132	RS59
P751	RP1054	P825	RP1620	P894	RP1355	P955	RP1894	S133	RS55
P751a	RP1055	P828	RP1706	P894A	RP1360	P955a	RP1895	S134	RS60
P752	RP1056	P829	RP1707	P895	RP1572	P955A	RP1896	S136	RS56
P753	RP1071	P830	RP1688	P897	RP1555	P955Aa	RP1914	S137	RS61
P754	RP1057	P831	RP1690	P900	RP1444	P956	RP1898	S138	RS57
P755	RP1058	P832	RP1691	P904	RP1552	P956a	RP1915	S140	RS62
P756	RP1059	P833	RP1693	P904?	RP1564a	P956b	RP1900	S141	RS58
P757	RP1060	P834	RP1694	P904?	RP1558	P958	RP1788	S144	RS83
P758	RP1061	P835	RP1695	P904?	RP1564	P959	RP1821	S144a	RS84
P758a	RP1061a	P836	RP1698	P907	RP1402	P960	RP1791	S144b	RS85
P760	RP1062	P837	RP1696	P907	RP1403	P961	RP1789	S145A	RS86
P761	RP796	P838	RP1702	P908	RP1405	P963	RP1793	S146	RS87

S147	RS88	unlisted	RC604d	unlisted	RM149	unlisted	RP848	unlisted	RP1847
S149	RS111	unlisted	RC604V	unlisted	RM152	unlisted	RP849	unlisted	RP1856
S150	RS112	unlisted	RC605d	unlisted	RM178	unlisted	RP852	unlisted	RP1899
S150a	RS113	unlisted	RC607	unlisted	RM180	unlisted	RP855	unlisted	RP1911
S153	RS106	unlisted	RC607e	unlisted	RM186	unlisted	RP873	unlisted	RP1912
S153A	RS107	unlisted	RC615	unlisted	RM206	unlisted	RP887	unlisted	RP1913
S154	RS108	unlisted	RC622	unlisted	RM208	unlisted	RP915n		
S155	RS118	unlisted	RC627a	unlisted	RM224	unlisted	RP918An	unlisted	RQ3
S157	RS122	unlisted	RC650a	unlisted	RM245b	unlisted	RP936	unlisted	RQ14
S158	RS90	unlisted	RC714	unlisted	RM246b	unlisted	RP977a	unlisted	RQ42
S160	RS115	unlisted	RC726B	unlisted	RM257	unlisted	RP978	unlisted	RQ65
S162	RS96	unlisted	RC726E	unlisted	RM291	unlisted	RP1050a	unlisted	RQ72
S163	RS93	unlisted	RC731b	unlisted	RM293	unlisted	RP1051a	unlisted	RQ74
S165	RS102	unlisted	RC736a	unlisted	RM298	unlisted	RP1054a	unlisted	RQ75
S167	RS103	unlisted	RC739b	unlisted	RM315	unlisted	RP1060a	unlisted	RQ77
S167A	RS82	unlisted	RC751	unlisted	RM341	unlisted	RP1064a	unlisted	RQ105
S168	RS99	unlisted	RC790a	unlisted	RM345	unlisted	RP1067	unlisted	RQ122
S169	RS74	unlisted	RC794	unlisted	RM378	unlisted	RP1086	unlisted	RQ128
S170	RS81			unlisted	RM399	unlisted	RP1086a		
S172	RS13	unlisted	RG1a	unlisted	RM428	unlisted	RP1089a	unlisted	RR10
S173	RS14	unlisted	RG4a	unlisted	RM472	unlisted	RP1091	unlisted	RR13
S174	RS15	unlisted	RG13			unlisted	RP1093	unlisted	RR24
S175	RS19	unlisted	RG108	unlisted	RN57a	unlisted	RP1097	unlisted	RR29
S177	RS22	unlisted	RG14	unlisted	RN78a	unlisted	RP1106		
S180	RF9L	unlisted	RG15	unlisted	RN91	unlisted	RP1111	unlisted	RS32L
S181	RF15L	unlisted	RG15a	unlisted	RN101	unlisted	RP1120a	unlisted	RS104
S181a	RF16L	unlisted	RG23	unlisted	RN105	unlisted	RP1121a		
S182	RF11L	unlisted	RG30a	unlisted	RN112a	unlisted	RP1121b	unlisted	RT53bn
S183	RF17L	unlisted	RG30b	unlisted	RN115a	unlisted	RP1138a	unlisted	RT111b
S185	RF19	unlisted	RG44	unlisted	RN117a	unlisted	RP1143	unlisted	RS119
S186	RF21	unlisted	RG45	unlisted	RN126c	unlisted	RP1149	unlisted	RT138
S187	RF23	unlisted	RG51a	unlisted	RN169	unlisted	RP1160a	unlisted	RT153
S188	RF20	unlisted	RG51b	unlisted	RN171	unlisted	RP1171	unlisted	RT163
S190	RF1	unlisted	RG62	unlisted	RN176a	unlisted	RP1231	unlisted	RT202
S191	RF3	unlisted	RG68	unlisted	RN176b	unlisted	RP1243	unlisted	RT206
S192	RF7	unlisted	RG71	unlisted	RN176c	unlisted	RP1262	unlisted	RT231
		unlisted	RG72	unlisted	RN179a	unlisted	RP1270a		
unlisted	RA10	unlisted	RG88	unlisted	RN187	unlisted	RP1274		
		unlisted	RG92n	unlisted	RN199A	unlisted	RP1317		
unlisted	RC20	unlisted	RG97	unlisted	RN201A	unlisted	RP1323		
unlisted	RC39a	unlisted	RG132n	unlisted	RN215a	unlisted	RP1330		
unlisted	RC63a	unlisted	RG168	unlisted	RN216	unlisted	RP1335		
unlisted	RC67	unlisted	RG194	unlisted	RN218	unlisted	RP1338		
unlisted	RC94	unlisted	RG227	unlisted	RN220	unlisted	RP1344a		
unlisted	RC136	unlisted	RG228	unlisted	RN263	unlisted	RP1346a		
unlisted	RC347	unlisted	RG301	unlisted	RN271	unlisted	RP1358		
unlisted	RC365	unlisted	RG306L	unlisted	RN283	unlisted	RP1363		
unlisted	RC410	unlisted	RG347L	unlisted	RN292	unlisted	RP1369		
unlisted	RC413	unlisted	RG397			unlisted	RP1375		
unlisted	RC447a	unlisted	RG402	unlisted	RP102a	unlisted	RP1387		
unlisted	RC447b	unlisted	RG558	unlisted	RP115	unlisted	RP1393		
unlisted	RC480a	unlisted	RG562	unlisted	RP118	unlisted	RP1413		
unlisted	RC491	unlisted	RG607	unlisted	RP244a	unlisted	RP1415		
unlisted	RC491a	unlisted	RG608	unlisted	RP268n	unlisted	RP1421		
unlisted	RC501	unlisted	RG666	unlisted	RP287	unlisted	RP1425		
unlisted	RC507	unlisted	RG682	unlisted	RP300	unlisted	RP1426		
unlisted	RC511	unlisted	RG685	unlisted	RP340	unlisted	RP1428		
unlisted	RC516a	unlisted	RG689	unlisted	RP349n	unlisted	RP1441		
unlisted	RC523	unlisted	RG691	unlisted	RP363	unlisted	RP1442		
unlisted	RC527	unlisted	RG697	unlisted	RP366	unlisted	RP1446		
unlisted	RC527a			unlisted	RP369	unlisted	RP1561a		
unlisted	RC528	unlisted	RL24	unlisted	RP392n	unlisted	RP1571		
unlisted	RC546	unlisted	RL57	unlisted	RP402a	unlisted	RP1586		
unlisted	RC561			unlisted	RP409	unlisted	RP1604		
unlisted	RC562	unlisted	RM11a	unlisted	RP411	unlisted	RP1622		
unlisted	RC577V	unlisted	RM28b	unlisted	RP419	unlisted	RP1652		
unlisted	RC588	unlisted	RM29	unlisted	RP422a	unlisted	RP1662		
unlisted	RC588z	unlisted	RM56a	unlisted	RP427	unlisted	RP1682		
unlisted	RC589dx	unlisted	RM62a	unlisted	RP447a	unlisted	RP1684		
unlisted	RC591b	unlisted	RM64A	unlisted	RP557	unlisted	RP1715		
unlisted	RC591by	unlisted	RM69a	unlisted	RP564	unlisted	RP1725		
unlisted	RC591e	unlisted	RM69C	unlisted	RP600	unlisted	RP1745		
unlisted	RC591V	unlisted	RM71	unlisted	RP632	unlisted	RP1753		
unlisted	RC591x	unlisted	RM86	unlisted	RP641	unlisted	RP1754		
unlisted	RC591y	unlisted	RM97	unlisted	RP649	unlisted	RP1763		
unlisted	RC591z	unlisted	RM99	unlisted	RP664	unlisted	RP1774		
unlisted	RC593dx	unlisted	RM104	unlisted	RP799	unlisted	RP1778		
unlisted	RC595	unlisted	RM132	unlisted	RP802	unlisted	RP1801		

American Bank Note Company & British American Bank Note Company

- Die Proofs and other Production Records. (Courtesy of **Fritz Angst** and **John Harper**.)

Frederick (Fritz) P. Angst

- “Curious Serial Numbers on Tobacco Stamps,” *Canadian Revenue Newsletter (CRN)*, Dec 2012, N° 79, p. 4.
- “Second World War Duty-Free Can of Tobacco for Canadian Troops,” *CRN*, June 2014, N° 85, p. 3.
- “Unlisted Variety of Tobacco Stamp Overprint from Royal Canadian Tobacco,” *CRN*, March 2018, N° 96, p. 5.

Lee W. Brandom

- *Catalog of the Tobacco Tax Paid Stamps of Canada*. Canadian Revenue Group of BNAPS, 1971.
- *Catalog of the Tobacco Tax Paid Stamps of Canada and Newfoundland*. BNAPS, 1976
- *First Supplement to the Catalog of the Tobacco Tax Paid Stamps of Canada and Newfoundland*. BNAPS, 1980.

Roger De Land French (R. DeL. French)

- *Cigarette Stamps*. Montréal: Canadian Revenue Society Publication N° 11, installments of Jan 1943 through Dec 1944
- *Snuff Stamps of Canada*. Montréal: Canadian Revenue Society (CRS) Publication N° 23, January 1950.
- *Catalogue of the Tax Paid Stamps of Canada and of Similar Items*. Montréal: CRS Publication N° 25, 1954.

John B. Harper

- Unpublished Research Files distributed on DVD to certain individuals.
- “Tobacco Company Cancellation Dating Codes,” *Canadian Revenue Newsletter (CRN)* (Available on-line)
 - “Part 1: Imperial Tobacco Cigarette Stamps,” May 1996, N° 12, pp. 3-4.
 - “Part 2, [Tuckett Tobacco & W.C. Macdonald Inc],” August 1996, N° 13, p. 3.
 - “Part 3: 4-50-E Royal Canadian Tobacco, Toronto, Ontario,” May 1997, N° 17, pp. 5-8.
 - “Part 4: The Date Cancellation Codes of the Rock City/Rothman’s Group,” February 1998, N° 20, pp. 4-5.
 - “Part 5: The Coded Cigarette Cancellations of L.O. Grothe, ‘16-10D’ (1939-44),” May 1999, N° 26, pp. 2-3.
 - “Part 6: The Date Codes of ‘Macdonald Tobacco, Montreal,” June 2000, N° 31, p. 3.
- “The 1932/33 Red Priced Cigarette Stamps of Imperial Tobacco,” *CRN*, September 1998, N° 23, pp. 3-5.
- “Series ‘C’ Snuff Stamps used by National Tobacco of Montreal,” *CRN*, July 1999, N° 27, pp. 5-6.
- “Some Tobacco Stamp Essays and Proofs,” *CRN*, January 2000, N° 29, pp. 4-5.
- “Beaver Vignettes of the Series 1883 Cigar Stamps,” *CRN*, September 2007, N° 58, p. 4.
- “Fake Serial Numbers on Tobacco Stamps,” *CRN*, September 2007, N° 58, p. 6.
- “Descriptive Listing of Canada’s Excise Bonded Removal Permit Stamps,” *CRN*, March 2009, N° 64, pp. 4-5.
- “Unlisted Tobacco Stamp with Tucketts Tobacco Excise Tax Overprint,” *CRN*, June 2011, N° 73, p. 2.
- “Snuff Can and Cigar Boxes with Scarce Excise Stamps,” *CRN*, March 2013, N° 80, pp. 4-5.
- “Three-Cigarette Series ‘C’ Excise Duty Stamp,” *CRN*, June 2013, N° 81, p. 7.

Laurence Sealewyn Holmes (L. Seale Holmes)

- *Holmes Catalogue of Canada and British North America*. 7th Edition. London, Ontario: L. Seale Holmes, 1949.

Raymond Albert Odell

- *The Retail Cigar, Cigarette and Tobacco Stamps of Canada*. Acton, Ontario: Earl H. Vincent, circa 1937.
- *Strip Tobacco Stamps*. Montréal: Canadian Revenue Society Publication N° 5, installments of June 1941 to Oct 1945.
- *Small Tobacco Stamps*. Montréal: CRS Publication N° 8, installments from April 1942 onwards.
- *Large Tobacco Stamps*. Montréal: CRS Publication N° 10, November 1942.
- *Raw Tobacco Strip Stamps*. Montréal: CRS Publication N° 16, February 1945.

Brian H. Peters

- “Duty-Free Labels for WWII Gift Parcels of Tobacco,” *Canadian Revenue Newsletter*, Sept 2013, N° 82, pp. 8-9.

Christopher D. Ryan

- “Canada’s Stamp Taxation of Tobacco Products, 1864-1974,” *Canadian Revenue Newsletter (CRN)*
 - “Part 1: Introduction,” February 2002, N° 38, pp. 4-8.
 - “Part 2: Manufactured Tobacco Stamps and Stamping [to 1880],” May 2002, N° 39, pp. 4-10.
 - “Part 3: Manufactured Tobacco Stamps and Stamping, 1880-1883,” December 2002, N° 40, pp. 6-10.
 - “Part 4: Manufactured Tobacco Stamps and Stamping, 1883-1897,” March 2003, N° 41, pp. 5-8.
 - “Part 5: Manufactured Tobacco Stamps and Stamping, 1897- 1935,” June 2003, N° 42, pp. 4-8.
 - “Part 6: Manufactured Tobacco Stamps and Stamping, 1935-1974,” September 2005, N° 50, pp. 2-9.

(Continues next page.)

Christopher D. Ryan (continued from previous page)

- “Part 7: The Canadian Cigar Industry in the Late 19th Century; Cigar Stamps and Stamping, 1864-1883,” March 2007, N° 56, pp. 6-10; Corrigenda, March 2008, N° 60, p. 9.
- “Part 8: Cigar Stamps and Stamping, 1883-1897,” March 2008, N° 60, pp. 7-10, 1; June 2008, N° 61, p. 4.
- “Part 9: Cigar Stamps and Stamping, 1897-1974,” December 2008, N° 63, pp. 2-5.
- “Part 10: Bonded Removal Permit Stamps, 1883-1939,” March 2009, N° 64, pp. 7-8.
- “Part 11: Cigarette Stamps and Stamping, 1864-1974,” December 2015, N° 87, pp. 5-32; June 2016, N° 89, p. 5.
- “Part 12: Raw Leaf Tobacco, 1868 onwards,” March 2016, N° 88, pp. 6-10.
- “Part 13: Domestic Raw Leaf Tobacco, 1918 onwards,” June 2016, N° 89, pp. 6-8, 10.
- “Part 14: Snuff Stamps and Stamping,” December 2016, N° 91, pp. 3-10.
- (with W.C. Walton) “A Municipal Cigarette-tax Cinderella,” *CRN*, August 1996, N° 13, pp. 4-6.
- “Licence Codes for Canadian Tobacco Manufacturers,” *CRN*, August 1996, N° 13, pp. 6-8.
- “Revised List of Licence Codes for Canadian Tobacco Manufacturers,” *CRN*, September 2016, N° 90, pp. 6-10.
- “Licence Codes for Raw Leaf Tobacco Packers,” *CRN*, January 1997, N° 15, pp. 7-8.
- (et al) “Uncatalogued Varieties of Federal Tobacco Stamps,” *CRN*, March 2003, N° 41, p. 4; June 2003, N° 42, p. 3.
- “Identification Numbers for Foreign Tobacco Manufacturers,” *CRN*, September 2005, N° 50, p. 10.
- “Licence Codes for Canadian Cigar Manufacturers,” *CRN*, December 2005, N° 51, pp. 3-10.
- (with F.P. Angst) “Cigarette Stamp Discovery,” *CRN*, March 2007, N° 56, p. 2.
- “Canada’s Excise Tax on Cigarette Papers and Paper Tubes, 1933-1951,” *CRN*, September 2009, N° 66, pp. 4-10.
- “Semi-Official Distribution of Federal Revenue Stamps in the 1890s,” *CRN*, June 2010, N° 69, pp. 5-10.
- “Canada’s New Tobacco Excise Stamps,” *CRN*, September 2010, N° 70, p. 2.
- (with J.B. Harper) “Trading Sugar for Tobacco Stamps in the 1940s,” *CRN*, September 2010, N° 70, pp. 4-5.
- (with F.P. Angst) “Unlisted Excise Tax Overprint on One-pound Series ‘C’ Raw Leaf Tobacco Stamp,” *CRN*, Dec 2010, N° 71, p. 3.
- “Canada’s New Tobacco Excise Duty Stamps Finally in Use!” *CRN*, March 2011, N° 72, p. 1.
- “Provincial Tobacco Tax Colours on Federal Excise Stamps,” *CRN*, March 2012, N° 76, p. 4; June 2012, N° 77, p. 1; June 2013, N° 81, p. 1; March 2016, N° 88, p. 3.
- “Exceptional Cigar Boxes with Revenue Stamps,” *CRN*, December 2012, N° 79, pp. 8-9.
- (with F.P. Angst) “B. Houde, National Snuff and the Small Snuff Stamps of Series 1897,” *CRN*, Dec 2013, N° 83, pp. 2-5, 10
- “Advertising Postcard of Fabien René Édouard Campeau,” *CRN*, March 2014, N° 84, p. 4.
- “Colours of the Series 1897 Tobacco Stamps, and the Absence of Red Snuff Stamps,” *CRN*, March 2014, N° 84, p. 5
- “Plug Tobacco Can with an Unseparated Pair of Excise Stamps,” *CRN*, September 2014, N° 86, pp. 2-3.
- “Additions to the Federal Tobacco Stamp Catalogue,” *CRN*, September 2014, N° 86, p. 5.
- “Secret Identification Marks on Federal Revenue Stamps,” *CRN*, September 2014, N° 86, pp. 7-10.
- “Cigarette and Cigar Production at the Canadian National Exhibition,” *CRN*, September 2016, N° 90, p. 5.
- “Introduction of Small Packages of Pressed Tobacco in the Late Nineteenth Century,” *CRN*, Mar 2017, N° 92, pp. 9-10.
- “Jobber’s Label for Pressed Tobacco Removed from a Duty-Paid Caddy,” *CRN*, June 2017, N° 93, p. 5.
- “Irregular Stamping of Tobacco Packages in the Nineteenth Century,” *CRN*, September 2017, N° 94, pp. 7-8, 10.
- “Introduction of Cigar-Making Machines,” *CRN*, September 2017, N° 94, pp. 8-9.
- “Introduction in 1910 of the 25-Cigarette Stamp of Series 1897,” *CRN*, September 2017, N° 94, p. 9.
- “List of Current Excise Stamps for Tobacco Products,” *CRN*, March 2018, N° 96, p. 7.
- “Mystery of the Series 1883 Stamp in Black for 500 Manilla Cheroots,” *CRN*, March 2018, N° 96, p. 9.
- “Series 1883 Cigar Stamp with Obsolete Form of Cancellation,” *CRN*, March 2018, N° 96, p. 9.
- “Series 1881 Strip-stamp for Cut Tobacco: Perforated and Rouletted,” *CRN*, Mar 2018, N° 96, p. 6; N° 97, p. 4.
- “Numbering Machines Used by the American Bank Note Company, Ottawa,” *CRN*, June 2018, N° 97, pp. 6-10.
- “Full Reverse Impression on Series 1883 Tobacco Stamp,” *CRN*, September 2018, N° 98, p. 6.
- “Orientations of Watermarks on the Early Tobacco Stamps,” *CRN*, March 2019, N° 100, pp. 9-10.
- “New Excise Stamps Coming October 2019,” *CRN*, Sep 2019, N° 102, p. 1.
- Updates on the new excise stamps, *CRN*, Sep 2019, N° 102, p. 1; Mar 2020, N° 104, p. 2.
- “Tobacco Stamps with Freak Numbering or Perforations,” *CRN*, Mar 2020, N° 104, p. 6.
- “Series 1971 Cigar Stamp with Canadian Bank Note Company Perforations,” *CRN*, Sep 2020, N° 106, p. 3.

William C. Walton

- “27&28 Vict. Tobacco and Cigar Stamps,” *CRN*, September 2006, N° 54, p. 1, and 10 pp. catalogue supplement.